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THE  
ACCOUNTANT,  
OR,  
THE METHOD  
OF  
BOOK-KEEPING,

Deduced from Clear Principles,

And Illustrated by a

12 cf  
VARIETY of EXAMPLES.

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By JAMES DODSON, Teacher of the MATHEMATICS.

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LONDON:

Printed for J. NOURSE at the *Lamb* opposite *Katherine-Street* in the *Strand*.

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And Illustrated by

JOSEPH DODSON

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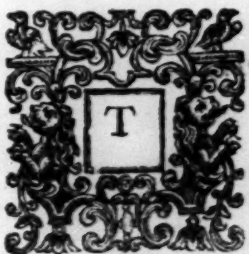
LONDON:

Printed for J. Murray, at the Lamb opposite to the Strand in the Strand.

MDCCLX.

TO the RIGHT HONOURABLE  
**G E O R G E,**  
EARL OF  
**M A C C L E S F I E L D.**

MY LORD,

 HE Manner of applying the Method of Book-keeping to the Business of a Farm and an Estate in Land, might have still remained unthought of, or at least unconsidered by me; if I had not been so happy as to be employed in your Lordship's Service and to receive your Instructions concerning it: And since this useful Application, makes a very considerable

Part of the ensuing Work, I hope to stand excused for addressing the whole to your Lordship, whom I know to be so good a Judge of the Subject; besides, the grateful Sense I retain of your many Favours, induced me to embrace any Opportunity of publicly testifying, that I am (with the greatest Deference and Respect.)

MY LORD,

Your LORDSHIP'S

Most Obliged,

Most Devoted, and

Most Humble Servant,

JAMES DODSON.





T H E

P R E F A C E.



THE Reader is here presented with the result of many Years Experience in keeping, examining, and stating Accounts of various kinds; the work consists of two Parts, Theory and Practice; the first exhibits the Principles of the Method of Book-keeping, and from thence are deduced the Rules of operation in a general Manner; the latter shews, those Rules are applicable to particular cases, and different kinds of Transactions.

It is a Maxim, that Example is preferable to Precept; in conformity to which it has been endeavoured, in the theoretical part of this work, to be as concise, and in the practical part as circumstantial, as conveniently might be.

This being considered; those who have read other Treatises on this subject, will more readily perceive the possibility of comprizing here, in one Sheet of Paper, those Principles and Instructions that have with difficulty been included in many  
Times

## The P R E F A C E.

*Times the Space elsewhere; for here they will not meet with distinct Directions for the Accounts of Foreign and Domestic Trade; for those of a Factor and his Employer; or those of a Co-partnership and a separate Trade; notwithstanding which it will appear, from the Examples, that the Transactions of every one of them, being well understood, are reducible to the Rules given; and Examples might have been framed, to shew the Use of the same Theory, in the Accounts of a Regiment, or a Ship; an Army, or a Navy; in those of the Excise, Customs, or Treasury; and even in exhibiting the State of the whole Revenue and Expence of this, or any other Nation.*

*Another Thing which has contributed to lessen the Bulk thereof, is the omitting to describe the Form of the Books used in Accounts; which Description (notwithstanding it occurs in most Books of this kind) seems to be superfluous, for the Form of those Books which are introduced in the Examples, is apparent to the Reader's Sight; and those different Forms, which it may be necessary to introduce in Accounts, not exemplified, it must be impertinent to describe.*

*The Author, in compiling this Theory, has endeavoured to render it scientific; he has therefore defined all the Terms used in the Method, has made Use of several known Truths, equivalent to Axioms, and has desired one Thing to be granted; which done, the Precepts given for conducting the operative Part are shewn to be founded on the above Principles, and the whole Process from the Inventory to the Balance, will appear to be the result of sound Reason and Judgment: If therefore it should appear that the Theoretical Part of this Work is longer than in some Writers, of a different Sort from those before-mentioned, who content themselves with only giving Precepts, and those adapted but to particular Cases, it will plead its own Excuse.*

*But, it will be a useful Caution to such Readers, as are hitherto unacquainted with the Subject, that they do not proceed to read any subsequent Article of this Theory, before they understand those that precede it; therefore let them as*  
soon

soon as they have thoroughly considered as far as the four first Precepts, turn to the Inventory of one of the Waste-Books given as Examples, and its corresponding Journal and Leidger; by which Means they will see how those Entries are made in Conformity to the Precepts. Then let them proceed to the next four succeeding Precepts, still recurring to Examples as they go on; after which they may read the rest; but, before they attempt to examine the general Balance, 'twill be adviseable for them to make the Journal and Leidger, having Recourse to the printed Copy, only, to see if they perform right, by which Means they will see the different Appearance each Account makes, according as the different Articles are entred therein, and will (after they have posted all the Journal Entries) have only those Accounts open, which require the balancing Entries; and, by Consequence, will have a much better Idea of the Operation, than they can have from the printed Copy.

Most of the Writers upon this Subject have confined their Examples principally to the Affairs of Trade; but the Subject itself ought not by any Means to be so limited, since it is absolutely necessary for Persons of large Fortunes, though not in Trade, to keep a regular Account of their Effects; among these the Proprietor of an Estate in Land deservedly claims the Preference, and is here furnished with an Example of the manner of applying the Method of Book-keeping, to the Accounts between him and his Tenants: Now it frequently happens in a large Estate that one or more Farms are untenanted, in which Circumstance the Gentleman is obliged to turn Farmer, or intirely lose the Profits of his Land; but herein he has a great Disadvantage, for he is obliged to trust to his Servants in the Management of it, more than one who is to get his living by farming ought to do; therefore it will be prudent in him to use all the Means in his Power to keep a Cheque on their Transactions; to assist in which, a very circumstantial Account of a Farm in Hand is introduced with the above, and the whole is supposed to be kept by a Steward, who has also the Management of the Household Affairs, at the Gentleman's Country Seat.



*The next Example contains the Books of a considerable Merchant, who is supposed to be the Owner of the before-mentioned Estate in Land; in these, the Author has endeavoured to make the Exportation of our own, and the Importation of foreign Commodities, the principal Points in View.*

*After this are inserted the Books of two Co-partnerships, in each of which the above Merchant is concerned; many of the Writers on this Subject have mixed the Transactions of such Co-partnerships with those of their Merchant in his private Capacity, and thereby (in the Author's humble Opinion) they have render'd the manner of entring them very perplex'd and difficult, which by being separated, is as intelligible and easy as the entring of the Transactions of separate Traders.*

*And since Persons in less opulent Circumstances than the above, ought notwithstanding to keep a regular Account of such Things as they are possessed of; there is annex'd a Specimen of the Manner in which a Tradesman may keep his Books; the Author has chose a Shop-keeping Shoemaker, because there is a great Variety in the Transactions of that Trade; for he is here introduced as buying and cutting out his Leather, delivering it to Journeymen to be manufactured into Shoes; and selling those Shoes partly Wholesale for Exportation, partly on Credit to particular Customers, and partly retail in his Shop: The Author apprehends, that it will not be a difficult Matter for a Person who has made himself Master of this, and the before-going Examples, to plan out a proper Form for keeping the Books of any other Tradesman.*

*But because there are several Particularities in the Manner in which Bankers keep their Books, some of which may be usefully applied by other Persons who deal largely, the Author has shewn how the same is usually performed, by inserting a few Days Transactions of the Banker with whom the above-mentioned Merchant keeps Cash; this, like the former Examples, is for the Reader's*  
Ease

*Ease, introduced by a Narrative of the Transactions, in the Manner of a common Waste-Book; but the Bankers use no such Book, for although they have, what they call a Waste-Book, yet it is of a different Form from the other, as will appear by bare Inspection.*

*In every one of these Examples, the Author has endeavoured to insert in his Waste-Books, such Transactions as really occur in the several kinds of Business, so as to render them a kind of History of what might have been really done, by Persons of the respective Characters introduced; but, in doing this, he has avoided being too particular, as well as being nicely exact in the Values, &c. of Commodities; it being his Intent, to shew how such Transactions ought to be book'd, not how they may be performed.*

*The Author has also endeavour'd to introduce each Transaction in its proper Time, so that the Reader will not here meet with the Advice of the selling of Goods in Asia, within less than a Month after their being shipp'd from London; which Absurdity may be met with in a Modern Work.*

*The manner in which the Journal Entries are here wrote, being somewhat uncommon, the Reason of it may be justly expected, and is this; if there be occasion to return from the Ledger to the Journal, the Reference points out the Page; but if that Page contains many Entries, there will be some Time lost before the Article wanted, may be found, to prevent which, the Titles of the Accounts are so placed, as to be conspicuous, and by Consequence easier found.*

*Where one Account is Debtor to, or Creditor by, two or more Accounts; there the Title of the single Account, whether it be Debtor or Creditor, is placed by itself, on the first Line of the Entry; and in other Cases, the Title of that Account which is most like to engage the Attention, is so placed.*

Note, Some Persons keep no Journal, but only write in their Waste-Book the Titles of the Accounts which become Debtors and Creditors, as is here done in the two Partnership Accounts; with this Difference, that instead of writing them under the Entry, as here, they allow a large Margin, and write them in that: Others never enter Receipts and Payments in the Journal, but post them from the Cash-Book, as is here done in the Banker's Account.

It may be objected, perhaps, to this Work, that neither Directions, nor Examples, relating to Wagers, Refusal of Bargains, &c. occur therein; by Way of Answer to which, it may be observed, that all Transactions liable to Chance, or Hazard, are of the same Nature with Voyages, and should be entred in like Manner with them, by opening an Account for each Hazard; or if it should be thought necessary to keep them together, it will be best done, by writing them at a considerable Distance from each other, after the Manner of the Banker's Note and Discount Leidgers: But with Regard to Examples, it may be farther observed, that there is no Character introduced in this Work, but such as would suffer, either in Prudence, or Dignity, by being concern'd in Wagers; however it is not designed, hereby to find Fault with those who have introduced such Transactions; for many Things may be done, with Propriety, by such as are called Merchants, in some Places, which would be beneath a Merchant in London, of such Fortune as Traffick Sealand, is represented to be.



# A T A B L E O F C O N T E N T S.

**T**HE Nature of the following Work required, that every Book should begin with Page 1. Therefore the following References are made to the Signature, or Letter printed at the Bottom of the first Page of each Sheet, and the Figure placed after the Signature denotes the Page of that Sheet.

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*The*

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<i>The Banker's Note Leidger</i>	E e. 4


THE

N. B. ACCOUNTS, are examined, stated, and settled, by the *Author*: And such Persons, whose particular Business may require their Books to be kept in a different Manner from those contained in the above Work, may be assisted by him, in contriving such a Form as shall be convenient for them; who will also supervise the Execution thereof, until their Servants are sufficiently expert therein.

Letters directed to the *Author*, being left, at Mr. *Elicott's* Watch-maker, in *Sweetins Alley*, *Cornhill*; or at Mr. *Nourse's* Bookseller, opposite *Katherine Street*, in the *Strand*, will be duly answered.



T H E  
A C C O U N T A N T  
O R, T H E  
Method of Book-keeping.

1.  **BOOK-KEEPING** is the Method of entering, or registering, the Transactions occurring in Trade and Business, in order to enable the Transactor to know the true State of his Affairs; that is, to determine at any Time the Sums due *to*, and *from* him; what Goods have been *purchased*, and *sold*, by him, what *Gain*, or *Loss*, has happened thereon; and whether his Expences have been *less than*, or *exceeded*, his Income.

2. The Person, suppose *A*, whose Transactions are registred, is called the *ACCOUNTANT*; and he is said to *account to*, or *with*, the Persons, concerned in, or affected by, those Transactions.

3. Hence, if the Person so *accounted with*, suppose *B*, keep also a Register of his Transactions; then in his Books, *B* is the *ACCOUNTANT*, and *A* is the Person *accounted with*.

4. The Terms, *DEBTOR*, and *CREDITOR*, are used to distinguish the Person who owes Money, or other Value, from the Person to whom it is due: Thus, if *A* owes, to *B*, 40*l*; *A* is *Debtor*, and *B* *Creditor*, for that Sum.

b

5. The



5. The *ACCOUNT* of any particular Person, *B*, is a Collection of the Transactions that have passed between him and the Accountant, *A*; and is designed to shew, which of the two is *Debtor* to the other.

6. Hence, 'tis evident, that the Transactions, whereby *B* becomes Debtor to the Accountant *A*, must be kept *separate* from those, whereby the Accountant becomes Debtor to him; otherwise the Design of the *ACCOUNT* will not be answered.

7. The manner of separating such Transactions being a matter perfectly indifferent, various Methods have been used for that Purpose; but the most common way is, to make the *ACCOUNT* consist of two opposite Pages, and to enter those Transactions whereby *B* becomes Debtor, on the *Left Hand Page*, hence called the *Debtor Side* of the *ACCOUNT*; and those whereby he is credited, on the *Right Hand Page*, called therefore the *Creditor Side*.

8. *B*, becomes *Debtor* to the Accountant, *A*.

for { Money lent to him by the Accountant, and it's Interest;  
 Money, or Goods, entrusted with him as Agent, or Factor, to negotiate for the Accountant's Use;  
 The Profits that arise from Money, or Goods, so entrusted;  
 Goods sold to him by the Accountant, unless the Value be paid at the Time of selling;  
 Rents payable to the Accountant, &c.

And, on the contrary, *B* is *Creditor*, that is the Accountant, *A*, becomes Debtor to him,

for { Money borrowed of him, by the Accountant, and it's Interest;  
 Such Money, or Goods, as he may entrust the Accountant with, and their Profits;  
 Goods bought of him by the Accountant, when the Value is not paid;  
 Rents payable by the Accountant, &c.

9. Hence it appears, that the Transactions, whereby a Person becomes Creditor, are of a Nature *directly contrary* to those, whereby he becomes Debtor.

10. Therefore, when *B* repays the Money which was lent to him, returns Value for what has been entrusted with him, pays for what he had formerly bought, &c. he becomes *Creditor* for the Value of such Payments or Returns; and, on the contrary, *B* becomes *Debtor*, when the Accountant pays to him in the like Cases.

11. The *BALANCE* of an Account, is the Difference between, the Sums of Money, or other Value, contained in, the *Debtor* and *Creditor Sides* thereof: And an Account is said to be *balanced*, when the *Debtor* and *Creditor Sides* thereof are made equal.

12. *STOCK*, is the *Aggregate* or *Total* of the Accountant's Estate, or Effects, whatever be the nature, or kind of the Particulars.

13. *CASH* (derived from an Italian Word, signifying a Chest) denotes ready Money; or such Notes, and Bills, as are current in it's stead.

14. Let it be granted, that the Terms *Debtor* and *Creditor*, may be applied to *THINGS* as well as *PERSONS*; that is, that *Cash*, or any Species of Goods, may be considered as owing, their Value, to the Person whose Property they are.

15. Hence,

15. Hence, *Accounts of Stock, Cash, and every particular Species of Goods* may be kept; to shew, the *increase or decrease, the Receipts or Payments, the Purchases or Sales*, of them.

16. Hence also *STOCK* will appear to be substituted in the Place of the *ACCOUNTANT* himself; the Account of Stock being his proper *Account*, with all the *Persons, and Things*, with whom, or which, he has any concern.

17. Where the *Accounts* of all the *Persons and Things*, with whom, or which, the *Accountant* has any concern, are collected together; the *Book*, containing them, is called *THE LEIDGER*.

18. It is usual to keep two *Books*, preparatory to the *Leidger*;

1st, *A WASTE-BOOK*, in which every Transaction is, or ought to be, entered, immediately, on the Occurrence; nor is it material in what Words it is done, so it be justly and circumstantially related: Here, it may be convenient, whenever a *Servant* transacts, or is privy to the Business, that he should make the Entry; because thereby, his own Hand Writing will enable him to testify the Truth thereof, if occasion require.

2d, *A JOURNAL* is the *BOOK* wherein the above-mentioned Entries are *methodized*; that is, the Names, or Titles, of the *Accounts* of the *Persons, or Things*, which become *Debtors, and Creditors*, in consequence of the Transaction, are ascertained: The Entries in this Book should be carefully *revised*, (if not made) by a Person who is perfectly Master of the *Method of Book-keeping*, before they are transferred to the *Leidger*.

19. Beside these, there is a *CASH-BOOK* generally kept, separate from the *Leidger*; altho' it doth not, really, differ from a *Leidger Account of Cash*.

The following Precepts shew which Accounts are to be made Debtors, and Creditors, in Consequence of any Transaction.

### P R E C E P T I.

20. *When a Set of Books are to be opened; let the Account of Stock be made Debtor, for all Sums due from the Accountant; and let it be made Creditor, for the ready Money, Goods, and Debts, that belong to him.*

For *Stock* is substituted in the Place of the *Accountant*, by *Article XVI*.

And the *Accountant* is Debtor, to all the Persons to whom he owes Money, *Article IV*.

And he has the Value of his *Cash, Goods, &c.* due to him, *Article XIV*.

21. Hence, if the Creditor Side of the Account of Stock exceeds the Debtor; the Balance will shew how much the Accountant is *worth*, when all his Debts are paid; and, on the contrary, if the Debtor Side thereof exceeds the Creditor; the Balance will shew how much he is in *Debt*, more than his Effects will pay.

### P R E C E P T

## *The Method of Book-keeping.*

### P R E C E P T   I I.

22. *Let the Persons, to whom the Accountant owes Money, have Credit, in their Accounts, for the Sum so due.*

For the Reason of this, see *Article IV.*

### P R E C E P T   I I I.

23. *Let the Accounts of those Persons, who owe to the Accountant, be made Debtors, for the Sum so due.*

See *Article IV.*

### P R E C E P T   I V.

24. *Let the Accounts of Cash, Goods, &c. be made Debtors for their Value.*

See *Article XIV.*

25. Hence, for every Entry by which the Account of Stock is made Debtor, some other Account will be Creditor; and for every Entry for which the Account of Stock is Creditor, some other Account will be Debtor.

### P R E C E P T   V.

26. *When Money, or any species of Goods, are exchanged for their Value, in another Commodity, or in Money: Let the Account of the Thing received, be made, Debtor, and the Account of the Thing delivered, Creditor.*

For the Thing receiv'd becomes Debtor for the Value laid out to purchase it, *Article XIV.*

And since the Value of the Thing delivered, is replaced by that Purchase, (for which Value it was made Debtor before,) it ought now to have Credit by *Article X.*

### P R E C E P T   V I.

27. *When Goods are sold on Credit (that is, if they are not paid for with present Money or other Value) let the Account of the Buyer be made Debtor; and the Account of the Goods, Creditor.*

For the Buyer becomes Debtor by *Article VIII.*

And the Account of the Goods sold must have Credit, for the same Reason, as in *Precept V.*

28. Hence when the Buyer pays for these Goods in Money or other Value; let the Buyer have Credit, and the Thing receiv'd be made Debtor: And when Money is lent, let the Borrower be Debtor and Cash Creditor.

### P R E C E P T



P R E C E P T VII.

29. *If Goods be bought on Credit; then let the Account of the Goods be made Debtor, and the Account of the Seller, Creditor.*

For the Goods become Debtor by *Article XIV.* And the Seller, Creditor by *Article VIII.*

30. *Hence when the Accountant pays for these Goods, in Money, or other Value; let such Seller be made Debtor, and the Thing delivered, Creditor: And when Money is borrowed, let Cash be made Debtor, and the Lender Creditor.*

31. From the three last Precepts, it is evident, that, for every Transaction, some Account becomes Debtor, and another Account Creditor.

P R E C E P T VIII.

32. *When Charges are paid on any particular Species of Goods; let the Account of those Goods be made Debtor; and the Account of Cash, Creditor.*

For those Charges are only an Addition to the Prime Cost.

Therefore they must be entered in the same Manner therewith; see *Precept Vth.*

33. *If Goods are sold for more than the Prime Cost, and Charges, Stock is thereby encreased; but if for less, diminished.*

34. Hence, altho' the Goods be not actually sold, yet if their Value or Market-Price be encreased, or diminished; Stock is likewise affected thereby.

35. Stock is encreased by *Rents, Interest of Money, Discount* for prompt Payment, *Commission*, i. e. the Allowance made to a *Factor* for his Trouble, *Gifts, Legacies, &c.* when receiv'd by, or become due, to the *Accountant*; and, on the contrary, Stock is diminished when they are paid by, or due from, him.

36. All kinds of transferrable Property producing, *Rents, Interests, or Dividends*; such as *Estates in Land, Bank, South Sea, and India Stock; Bank and South Sea Annuities; South Sea and India Bonds, &c.* affect Stock in two different manners: For Stock is encreased by the *Rents, Interests or Dividends* that become due thereon; and will be either encreased, or diminished, according as their Market-Price is higher, or lower, than it was when they were purchased.

37. *Charges of all kinds, such as Rents payable, Expences of House-keeping, Taxes, Repairs, &c.* diminish Stock.

38. To avoid the Inconvenience which would arise from crowding the Account of Stock with every Article of *Gain or Expence*; it has been found expedient to keep an Account, by the Name of *PROFIT AND LOSS*, to receive and balance them against each other.

39. And where some kinds of *Gain and Expence* occur frequently, it has been usual to keep other inferior, or auxiliary Accounts of the same kind, such as *Estate, Interests, Discounts, Premiums, Commissions, &c.* or on the other Side, *Expences of House-keeping, Charges of Merchandize, Taxes, &c.* which serve to collect Articles of the same kind together,

together, from whence they may periodically (i. e. once in a Week, Month, Quarter, &c.) be transferr'd to the Account of *Profit and Loss*.

### P R E C E P T IX.

40. *When a Parcel of Goods are sold, if the Creditor Side of the Account of those Goods exceed the Debtor; then that Account may be balanced, by making the Goods, Debtor, and Profit and Loss, Creditor: But if the Debtor Side exceed the Creditor; then by making Profit and Loss, Debtor, and the Goods, Creditor.*

For the Debtor Side of the Account of the Goods contains the Prime Cost and Charges, see *Precept V*, and *VIII*; and the Creditor Side the Sum produced by selling them, see *Precept V*.

Therefore the Balance of that Account (if the Creditor Side be the greater) is the Gain, or (if the Debtor Side be the greater) the Loss, by *Article XXXIII*; which Gain or Loss, is to be entered in the Account of *Profit and Loss*, by *Article XXXVIII*;

Now every Article, hitherto explained, has two Entries; one on the Debtor Side of some one Account, and the other on the Creditor Side of some other Account:

And since in the Case of *Gain* the Goods must be made Debtor, in Order to Balance the Account:

Therefore in that Case the Account of *Profit and Loss* must be Creditor; and the contrary when there is *Loss*.

41. *Hence if Gain happen on any Account whatever; let that Account be made Debtor; and Profit and Loss, (or some of the Accounts that depend thereon) Creditor: But if Loss, then let Profit and Loss, (or in its stead Expences of House-keeping, Charges of Merchandize, &c.) be made Debtor, and the Account concerned Creditor.*

42. The Account of *Profit and Loss* being filled up in the above-mentioned Manner, and the Totals or Balances of *those Accounts* which depend thereon, being carried thereto; it will appear from thence, at any Time when it may be required (which suppose to be the Time when the Books are to be closed, and new ones opened) whether the *Stock* of the *Accountant*, hath been encreased or diminished since the Books have been kept; for if the Creditor Side of *Profit and Loss* exceed the Debtor; then the *Profits* exceed the *Losses* and *Charges*; but if the Debtor Side exceed the Creditor, then the *Losses* and *Charges* exceed the *Profits*.

43. As the Account of *Profit and Loss* is only auxiliary to *Stock*, so it may be balanced by it; that is to say, if the Creditor Side of *Profit and Loss* be the greater, by making *Profit and Loss*, Debtor, and *Stock*, Creditor; but if the Debtor Side of *Profit and Loss* be the greater, then by making *Stock*, Debtor, and *Profit and Loss*, Creditor.

44. As the Account of *Stock* shewed the *clear Estate* of the *Accountant* at the opening of the Books, *Article XXI*; so after this Entry, of the Balance of the Account of *Profit and Loss*, it will shew his *clear Estate* at the closing of them.

45. After

45. After the respective *Gains* or *Losses* have been, as above directed, transferr'd to the Account of *Profit and Loss*; there will still remain several Accounts unbalanced, viz. those of *Cash*; of *such Goods* as remain, in the whole, or in Part, unsold; of *Persons* to, or from whom Value is due, &c. In order to close which, it has been usual to open an Account by the Name of *BALANCE*.

P R E C E P T X.

46. Let the Account of *Balance* be made Debtor for the ready Money, Goods, and Debts, belonging to the Accountant; and Creditor for what he owes.

For in the Accounts of *Cash* (if any be in Hand) of *Goods unsold*, and of *Debts* due to the Accountant, the Debtor side will exceed the Creditor, and by Consequence, in order to close (that is to Balance) those Accounts, they must be made Creditor for the Surplus; therefore in the Account of *Balance* there must be an equivalent Debtor: On the contrary, in order to close the Accounts of those, to whom the Accountant is indebted; their Accounts must be made Debtor, and by Consequence *Balance*, Creditor.

47. By comparing the first and last Precepts, 'twill be evident; that the Account of *Balance* has the same Relation to the Accountant, at the close of his Books; that the Account of *Stock* had, at the opening of them: With this difference only, that *Balance* is Debtor for such kind of Things, as *Stock* was Creditor; and the contrary.

48. Therefore, if the Debtor Side of *Balance* exceed the Creditor, the difference, will shew how much the Accountant is worth: but, if the Creditor Side exceed the Debtor, then the difference shews how much he is in Debt.

49. Hence the Accounts of *Stock* and *Balance* will mutually close each other; for *Stock* after it has balanced *Profit and Loss*, shews the State of the Accountants Affairs at the Close of his Books by *Article XLIV*, and so does *Balance* by *Article XLVIII*: Also the Sums, necessary to close them, will be wanted on opposite Sides, that is to say, if the Accountant be a Person of Substance, then *Stock* will require the Value of his clear Estate on the Debtor Side, and *Balance* the same Sum on the Creditor; but if the Accountant be in Debt, then the Sum he owes, more than his Effects will pay, will be wanted on the Creditor Side of *Stock*, and on the Debtor Side of *Balance*.

50. Hence the Account of *Balance*, in the old Books, will be the Account of *Stock*, in the new.

51. Whenever, on the closing of a Set of Books, the same Sum does actually close both *Stock* and *Balance*; there is the highest human Probability, that all the Entries in the *Leidger*, and the Additions have been rightly performed.

For if, in entering a Transaction, the Account made Debtor has a Sum wrote into it, either greater or less, than is entred on the Creditor Side of the other Account, wherever the Mistake happens, it will finally affect either *Stock* or *Balance*; as will be clear from attentively considering what has been already deliver'd.

52. And for this Reason, some Persons do, frequently in the Course of their Books, and generally before they attempt to close them, make Use of what is called, the *Trial Balance*.

53. Since



53. Since no one Entry ought to be, any where, made on the Debtor Side, without an equal one, elsewhere, on the Creditor, it will follow; that the total of the Sums standing on the Debtor Sides, of all the Accounts, in the *Leidger*, should be equal to the Total of the Sums, which stand on the Creditor Sides.

But if, by Mistake, an Entry, made on the Debtor Side, should be omitted or miswrote on the Creditor, and the contrary; then, if the Debtor Sides of all the Accounts be added up, and their Sums collected together, the Total will differ from the Sums of all the Creditor Sides, collected together, by the Value of the Mistake; and the performing this Operation is called, the *TRIAL BALANCE*.

54. If therefore, from this Operation, it appears that an Error has happened; the several Entries must be examined, to discover it: And when found, to prevent Erase-ments, proceed as follows.

1°. If the Error be the *Omission* of, or the *writing too small a Sum* into, either Side of an Account; it will be rectified, by inserting the Sum wanted on that Side.

2°. If the Error be, the *writing of a Sum greater than just*, into either Side of the Account, it will be rectified by entring the Excess, on the opposite Side.

3°. If an Article be entred in a *wrong Account*; then the Error will be corrected, by writing the Article on the opposite Side of that Account, in which it has been entred; and then entring it where it ought to have been.

4°. If an Article be entred on the *wrong Side* of an Account, the Error will be corrected, by writing it twice, on the Side wherein it ought to have been entred at first, *viz.* once, to answer the Transaction; and once, to balance the Error.

55. When the *Trial Balance* is performing, it will be best, to write on the spare Paper whereon the Additions are made, the Name and Side of the Account to which each Total belongs; for by that Means, the same Totals, if right, may be useful in the *General Balance*.

56. If a *Trial Balance* be often made, it will contribute greatly to the Certainty of the Process; in which Case, if the Totals, distinguished as above, be preserv'd from Time to Time, the Operations will be both easier, and less liable to Error: But a *General Balance* ought to be taken once a Year at least, and this may be done, without opening new Books; or even new Accounts, where the Pages are not already full.

# I N V E N T O R Y

Of the Effects of

**TRAFFICK SEALAND, Esq;**

On his Estate at *Commerce Hall*, in the County of *Essex*; under the Care of me *FAITHFUL REEVE*. Taken this 25th of *December* 1747.

<b>I</b> N ready Money	-	-	-	£. 146	15	6½	l.	s.	d.
Arrears of Rent due from the following Persons, viz.									
Aaron Bell for 1 Year's Rent due this Day	-	-	-	400	0	0			
Charles Dent for an half ditto	-	-	-	130	0	0			
Edward Field for 3 qrs. ditto	-	-	-	42	15	0			
Home Farm, in Hand, did not, according to the Valuation made of its Produce, pay its Rent in the Year 1746, by	-	-	-	50	0	0			
Due for Goods formerly sold from									
Nathan Orme	-	-	-	21	16	4			
Philip Quarle	-	-	-	8	6	8			
Richard Smith	-	-	-	9	11	10			
Corn unthreshed, viz.									
1 Rick of Wheat of the growth of the year 1746, computed to contain 20 Quarters at 29 s. per Qu.				29	0	0			
1 Rick of Wheat of the growth 1747, containing 20 Quarters at 29 s. per Qu.				29	0	0			
1 Rick of Barley of the growth 1747, containing 30 Quarters at 15 s. per Qu.				22	10	0			
1 Rick of Beans of the growth 1747, containing 30 Quarters at 15 s. per Qu.				22	10	0			
						74	0	0	
Corn threshed, viz.									
Wheat 10 Quarters at 29 s. per Quarter				14	10	0			
Barley 24 ditto 15 s.				18	0	0			
Beans 6 ditto 15 s.				4	10	0			
						37	0	0	
Carried forward				£. 949	5	4½			

## COMMERCE HALL, December 25, 1747.

				Brought forward £. 949 5 4 $\frac{1}{2}$			l. s. d.			
<i>Provender, viz.</i>										
1 Stack of Hay of the growth 1747,										
containing 28 loads at				£. 1	10	0	42	0	0	
21 quarters of Oats at				0	10	3	10	15	3	
8 quarters of Beans at				0	16	0	6	8	0	
							<hr/>			
							59	3	3	
<i>Cattle viz.</i>										
6 Cows at £. 3 0 0 each				-	-	-	18	0	0	
2 Calves at 0 15 0				-	-	-	1	10	0	
20 Sheep at 0 14 0				-	-	-	14	0	0	
							<hr/>			
							33	10	0	
<i>Poultry, viz.</i>										
50 Fowls at 1 0 each				-	-	-	2	10	0	
12 Turkeys at 2 6				-	-	-	1	10	0	
20 Ducks at 1 0				-	-	-	1	0	0	
							<hr/>			
							5	0	0	
<i>Firing viz.</i>										
13 $\frac{1}{2}$ chalders of Coals at				£. 1	14	0	22	19	0	
5 stacks of Wood at				1	0	0	5	0	0	
							<hr/>			
							27	19	0	
6 $\frac{1}{2}$ dozen of Candles at 6s. 6d. per dozen							2	2	3	
<i>Cart Horses, viz.</i>										
3 at 4l. each							12	0	0	
3 at 3l. each				-	-	-	9	0	0	
							<hr/>			
							21	0	0	
<i>Implements</i> of husbandry valued at				-	-	-	46	0	0	
<i>Utenfils</i> at the Dairy valued at				-	-	-	12	0	0	
<i>Laid out</i> on home Farm (now in hand) towards next years Crop				-	-	-	15	7	9	
							<hr/>			
							1171	7	7 $\frac{1}{2}$	
<i>Due from Traffick Sealand, Esq; to the following Tradesmen, viz.</i>										
To Thomas Vouch				-	-	-	£. 19	7	6	
To William Aftry				-	-	-	27	6	10	
To Benjamin Cole				-	-	-	9	5	4	
							<hr/>			
							55	19	8	
							<hr/>			
							Carried forward	55	19	8



# COMMERCE HALL, December 25, 1747.

3

	Brought over £.	s.	d.
To the following Servants, viz.	55	19	8
To Faithful Reeve	15	0	0
To Roger Blowze for half a years wages	4	10	0
To Ann Sweep for a year's wages	4	0	0
To Elizabeth Churn for ditto	4	10	0
Home Farm (in hand) produced, according to valuation, more than the Rent and Charges in the last year	39	6	8
	123	6	4

December 28.

Sold to Philip Quarle 5 Quarters of Wheat at 32s. per qu. for ready money	8	0	0
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Received of Aaron Bell half a years rent due at Midsummer last viz.

In Money	£. 161	17	6
Allowed half a years land tax	38	2	6
	200	0	0

January 8.

Sold to Richard Smith 12 quarters of Barley at 16s. 6d. per quarter,	9	18	0
--	---	----	---

Received of Nathan Orme in full viz.

In Money	£. 21	15	0
Abated to him	0	1	4
	21	16	4

January 19.

Paid Thomas Vouch on account	10	10	0
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January 25.

There has been winnowed this Month 21 quarters 6 bushels of Wheat of the growth 1746 (being all of that growth) at £. 1 9 0 per quarter	31	10	9
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January 28.

Paid William Astrey in full to Christmas last viz.

In Money	£. 27	6	0
Abated by him	0	0	10
	27	6	10

		l.	s.	d.
<i>Paid</i>	Benjamin Cole in full to Christmas last, viz.			
	In Money - - - - -	£. 9	5	0
	Abated by him - - - - -	0	0	4
			9	5
<i>Paid</i>	Thomas Vouch in full to Christmas last, viz.			
	In Money - - - - -	£. 8	12	6
	Abated by him - - - - -	0	5	0
			8	17
<i>Paid</i>	Roger Blowze in full to Christmas last		4	10
<i>Paid</i>	Anne Sweep ditto		4	0
<i>Paid</i>	Elizabeth Churn ditto		4	0
<i>Paid</i>	Faithful Reeve on Account		10	0
<i>February 6.</i>				
<i>Sold</i>	5 quarters of Wheat at £. 1. 10 s. per quarter for ready Money		7	10
<i>February 20.</i>				
<i>Returned</i>	to Traffick Sealand, Esq; by Arthur Rutt the Carrier		40	0
<i>Paid</i>	Arthur Rutt the Carrier, for the Return of the said £. 40.		0	10
<i>February 24.</i>				
<i>Received</i>	of Richard Smith in full, viz.			
	In Money - - - - -	£. 19	9	0
	Abated to him - - - - -	0	0	10
			19	9
<i>February 25.</i>				
There has been winnowed this Month, viz.				
Qu. B.				
6	6 of Wheat, growth 1747, at 29 s.	£. 9	15	9
9	4 of Barley - - - at 15 s.	7	2	6
			16	18
<i>March 5.</i>				
<i>Bought</i>	of Benjamin Cole a Cart Horse for		15	0

COMMERCE HALL, *March 12, 1747.*

5

Sold R. Smith 10 Quarters of Wheat, at 1 £. 12 s. per Quarter, for which I took his Draft on Sir Transfer Discompt and Co. payable to Traffick Sealand, Esq; or Bearer, which Draft I have forwarded per Post to Tr. Sealand

l.	s.	d.
16	0	0

*March 16.*

Received of Thomas Vouch, 5 Chalders of Coals, at 1 £. 16 s. per Chaldar.

9	0	0
---	---	---

*March 20.*

Received a Letter from Tr. Sealand, Esq; advising, that he has received of Sir Transfer Discompt and Co. the Value of Mr. R. Smith's Draft.

16	0	0
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*March 25, 1748.*

Upon casting up the Book into which the Expences of House-keeping are entered, it appears, that since the 25th of December, there hath been paid as follows;

	l.	s.	d.
For 428 lb. of Butcher's Meat, at 3 d. per lb.	5	7	0
For Bread	6	2	0
For small Beer	8	5	0
For sundry small Articles relating to eatables	9	19	4
	29	13	4

Paid sundry Labourers for the following Work done during the same Time;

For grubbing, cleaving, &c. Wood, for Firing	1	18	6
For Work done in the Gardens	14	9	6
For Work done about the Farm	28	16	6
For threshing and carrying Corn to Market	4	19	6
	50	4	0

Paid sundry contingent and petty Expences during the same Time

3	8	4
---	---	---

There have been killed for the Use of the Family during the same Time

3 Sheep, the Meat of which weighed 196 lb. at 3 d.	2	9	0
2 Calves weight 186 lb. at 4 d.	3	2	0
	5	11	0

The Skins and Offal of them were sold to Philip Quarle for

0	10	8
---	----	---

And the Tallow, Weight 51 lb. was sold to William Astrey, at 2 d.  $\frac{1}{2}$  per lb.

0	10	7 $\frac{1}{2}$
---	----	-----------------



Also the following *Poultry*, viz.

	s.	d.		£.	s.	d.
3 Turkeys at 2 6 each	2	6		£. 0	7	6
28 Fowls at 1 0	1	0		1	8	0
6 Ducks at 1 0	1	0		0	6	0

There has been *receiv'd* from the *Dairy* this Quarter,  
105 lb. of Butter, at 7 d. per lb.

There has been *given* to the *Poultry* during the same Time,

10 Bushels of Barley, at 2 s. 0 d.	-	-	1	0	0
And 3 Bushels of Oats, at 1 4	-	-	0	4	0

Also to the *Cart Horses*,

Qu. Bu.	s.	d.		£.	s.	d.
12 6 of Oats, at 10 3	10	3		£. 6	10	8½
2 2 of Beans, at 16 0				1	16	0
7 Loads of Hay, at 30 0				10	10	0

The *Cart Horses*, besides the Work done in ploughing, harrowing,  
&c. at the Farm, have done the following, viz.

Carried out 6 Loads of Corn at 6 s. per Load	-	-	1	16	0
Brought in 5 Loads of Coals.	-	-	1	10	0
And 1 ditto of Wood	-	-	0	6	0

There has been *winnowed* and carried to the *Cart Horse Stables* this  
Month, 5 Quarters, 2 ½ Bushels of Beans, of the growth 1747,  
at 15 s. per Quarter.

March 28.

Sold to Samuel Horne, 5 Quarters of Wheat, at £. 1 12 6 per Quar-  
ter for ready Money

Bought of Nathaniel Orme 3 Quarters of Seed Barley at 18 s.

April 4.

Bought of Edmund Harris 10 Quarters of Oats, at 11 s. 6 d. per Quar-  
ter for ready Money

April 10.

Bought of Benjamin Cole 10 Sheep at 12 s. each.

April 15.

Bought of Elizabeth Green 15 Chickens at 8 d. each

April 24.

Paid William Faber his Bill for sundry Repairs done to the Carriages,  
Ploughs, &c. belonging to the Farm

# COMMERCE HALL, April 25, 1748.

7

There has been *winnowed* this Month, as follows, *viz.*

Qu. Bu.	£.	s.	
5 3 $\frac{1}{2}$	of Wheat,	at 1 9	per Quarter
8 4	of Barley,	at 0 15	
			- £. 7 17 8 $\frac{1}{2}$
			- 6 7 6

l.	s.	d.
14	5	2 $\frac{1}{2}$

May 2.

Received of Charles Dent,  $\frac{1}{2}$  Year's Rent due at Christmas-last, *viz.*

In Money	-	-	-	-	114	5	6
Allow'd for $\frac{1}{2}$ a Year's Land Tax	-	-	-	-	15	14	6

l.	s.	d.
130	0	0

May 7.

Philip Quarle summoned his Creditors, shewed his Inability to pay the whole Sum due from him, and proposed the Payment of 7 s. 6 d. in the Pound, which being accepted,

There was received in Money	-	-	-	-	3	6	6
Abated	-	-	-	-	5	10	10

l.	s.	d.
8	17	4

Bought of Aaron Bell, 7 Loads of Hay, at 1 £. 10 s.

l.	s.	d.
10	10	0

May 12.

Received of William Astrey, 5 Dozen of Candles at 6 s. 6 d. per Dozen

l.	s.	d.
1	12	6

May 18.

Paid Benjamin Cole for a Cart Horse bought the 5th of March

l.	s.	d.
5	0	0

May 25.

There has been *winnowed* this Month, 15 Quarters 5 Bushels of Barley, at 15 s. being all the Barley left of the Growth 1747.

l.	s.	d.
11	14	4 $\frac{1}{2}$

May 30.

Paid Traffick Sealand, Esq;

l.	s.	d.
150	0	0

June 4.

Sold to R. Smith, 20 Quarters of Barley, at 17 s. per Quarter, to pay the 11th Instant

l.	s.	d.
17	0	0

June 7.

Received of Edward Field, a Quarter of a Year's Rent due at Midsummer 1747.

l.	s.	d.
14	5	0

June 11.

Received of R. Smith in full

l.	s.	d.
17	0	0

Provisions bought since the 25th of March last, as per Houle-book, viz.			l.	s.	d.	
536 lb. of Meat at 3 d. per lb.	-	-	6	14	0	
Bread,	-	-	7	7	6	
Small Beer	-	-	9	18	6	
Small Articles	-	-	11	16	10	
			35	16	10	
Paid Labourers Wages during the same Time as follows,						
For Work done in the Gardens	-	-	28	19	6	
For Work done about the Farm	-	-	35	17	10	
For Threshing and carrying Corn to Market	-	-	3	12	8	
			68	10	0	
Paid fundry contingent and petty Expences this Quarter						
			5	6	11	
There have been killed for the Use of the Family this Quarter, 11						
Sheep, the Flesh of which weigh'd 729 lb. at 3 d.	-	-	9	7	3	
The Skins and Offals of them sold to Thomas Ford for	-	-	1	10	6	
And the Tallow, Weight 148 lb. to William Astrey, at } 2 ½ d. per lb.	-	-	1	10	10	
			12	8	7	
Also the following Poultry, viz.						
	s. d.		£.	s.	d.	
7 Fowls, at 1 b each	-	-	0	7	0	
15 Chickens	0 9	-	0	11	3	
12 Ducks	1 0	-	0	12	0	
120 Eggs, at 16 for 4 Pence	-	-	0	2	6	
			1	12	9	
There has been received from the Dairy this Quarter, 146 lb. of Butter, at 7 d.						
			4	5	2	
There have been given to the Poultry this Quarter as follows,						
11 ½ Bushels of Barley, at 2 s.	-	-	£.	1	3	0
4 ¾ Bush. of Oats, at 1 s. 6 d.	-	-	0	6	4½	
			1	9	4½	
Also to the Cart Horses,						
14 Quarters of Oats, at 11 s. per Quarter	-	-	7	14	0	
3 Quarters of Beans, at 16	-	-	2	8	0	
8 Loads of Hay, at 30	-	-	12	0	0	
			22	2	0	
The Cart Horses have carried out 4 Loads of Corn at 6 s.						
			1	4	0	



# COMMERCE HALL, June 24, 1748.

9

	l.	s.	d.
Winnowed this Month, 12 qu. 5 bu. of Beans, at 15 s. per qu:	9	9	4½
There becomes due to Traffick Sealand, Esq; this Day, for ½ a year's Rent,			
From Aaron Bell - - - - -	200	0	0
Charles Dent - - - - -	130	0	0
Edward Field - - - - -	28	10	0
Home Farm 1748 - - - - -	100	0	0
	458	10	0
There becomes due from Traffick Sealand, Esq; this Day, for ½ a year's Wages, viz.			
To Faithful Reeve as follows,			
For collecting the Rents - - - - -	10	0	0
For managing the Household Affairs - - - - -	10	0	0
For managing the Farm - - - - -	10	0	0
	30	0	0
To Roger Blowze - - - - -	4	10	0
Ann Sweep - - - - -	2	0	0
Elizabeth Churn - - - - -	2	5	0
	8	15	0
June 29.			
Bought of Aaron Bell, 12 Loads of Hay, at 1 £. 12 s. per Load	19	4	0
July 3.			
Bought of Thomas Ford a Bull for - - - - -	2	10	0
July 8.			
Sold to Samuel Grant, 12 quarters of Beans, at 17 s. 6 d. per quarter, for ready Money - - - - -	10	10	0
July 12.			
Received of Benjamin Big, Cornfactor, 20 quarters of Oats, at 12 s. 6 d. per quarter, for which he was paid in London by Traffick Sealand, Esq; - - - - -	12	10	0
July 16.			
Delivered to the said Benjamin Big, 15 quarters of Wheat, at 1 £. 12 s. 6 d. per quarter, by Order of Traffick Sealand, Esq; - - - - -	24	7	6
July 21.			
Given away to the Poor, by Order of Traffick Sealand, Esq; 4 Sheep, The Meat and Offal of which was worth - - - - -	3	10	6
Sold the Skins to Thomas Ford, for - - - - -	2	5	0
And the Tallow, weight 47 lb. to William Astrey, at 2 d. ½ per lb. - - - - -	0	9	9½
	4	5	3½

Winnowed this Month as follows,

Qu. Bu. s. d.

4 4 of Wheat, at 29 0 - - 6 10 6

5 0 of Beans, at 15 0 - - 3 15 0

l. s. d.  
10 5 6

July 28.

Received of Aaron Bell, the Remainder of his half year's Rent, due at Lady-day last, viz.

In Money - - - - - 132 3 6

Allow'd  $\frac{1}{2}$  a year's Land-Tax - - - - - 38 2 6

170 6 0

Which with 7 Loads of Hay bought of him

the 7th of May - - - - - £. 10 10 0 } 29 14 0

And 12 ditto bought the 29th of June 19 4 0 }

Makes the  $\frac{1}{2}$  year's Rent - - - - - 200 0 0

August 1.

Sold to Nathan Orme, 5 quarters of Wheat, at 1 £. 14 s. per quarter

8 10 0

August 5.

Bought of Benjamin Cole, 3 Cows, at 2 £. 15 s. each - - -

8 5 0

August 8.

Paid the following Servants in full to Midsummer last, viz.

Roger Blowze - - - - - 4 10 0

Ann Sweep - - - - - 2 0 0

Elizabeth Churn - - - - - 2 5 0

Faithful Reeve - - - - - 34 10 0

43 5 0

Hay Harvest being finish'd, there have been set up 2 Ricks, 50 Loads of Hay in each, at 1 £. 10 s. per Load - - -

150 0 0

August 12.

Received of Edward Field, a quarter's Rent due at Christmas last

14 5 0

August 15.

Paid a year's Land-Tax for Commerce-Hall, the Gardens and Home Farm - - - - -

78 17 6

August 19.

Paid a year's Window-Tax for the Hall - - - - -

5 16 0

August 25.

Winnowed this Month as follows,

qu. bu. s.

3 5 of Wheat, at 29 - - - 5 5 1 $\frac{1}{2}$

4 6 of Beans, at 15 - - - 3 11 3

8 16 4 $\frac{1}{2}$

being all that remained of the growth 1747

# COMMERCE HALL, August 29, 1748.

ff

Paid a year's Poors rate, viz.		2	15	12
For the Hall and Gardens	-	5	16	8
For home Farm	-	3	13	10
September 2.			9	10 6
Bought of Richard Rice, 10 Geese, at 1 s. 6 d. for ready Money			0	15 0
September 6.				
Sold to Thomas Gray, 10 quarters of Barley, at 16 s. 6 d. per quarter, for ready Money			8	5 0
September 10.				
Received of William Astrey, 12 doz. of Candles, at 6 s. 6 d. per dozen			3	18 0
September 13.				
Paid Benjamin Cole on account			6	0 0
Received of Charles Dent on account of rent			70	0 0
September 20.				
Received of Thomas Vouch, 20 chalders of Coals, at 34 s. per chalders			34	0 0
September 25.				
Harvest being compleated, the following Computation hath been made of the Produce, viz.				
2 ricks of Wheat, each supposed to contain 35 quarters				
at 1 £. 10 s. per quarter	-	-	105	0 0
2 ricks of Barley, each about 40 quarters, at 16 s.				
-	-	-	64	0 0
1 rick of Beans about 50 quarters, at 16 s.				
-	-	-	40	0 0
			209	0 0
September 29.				
Provisions bought since the 24th of June last, as per House-book, viz.				
896 lb. of Meat, at 3 d. per lb.	-	-	11	4 0
Bread	-	-	12	18 8
Small Beer	-	-	19	18 6
Small Articles	-	-	14	16 5
			58	17 7
Paid Labourers Wages during the said Time, viz.				
For Work done in the Gardens.	-	-	20	14 6
Ditto at the Farm about this year's Crop	-	-	30	17 8
Ditto towards next year's Crop	-	-	5	16 10
For threshing and carrying Corn to Market	-	-	2	0 6
			59	9 6
Paid sundry contingent and petty Expences this quarter				
-	-	-	7	12 6



There have been killed for the Use of the Family, this quarter, 6 Sheep,			l.	s.	d.
the Flesh of which weighed 382 lb. at 3 d.			4	15	6
The Skins and Offal of them sold to Thomas Ford, for			0	17	6
And the Tallow weight 75 lb. to William Astrey, at } 2 d. $\frac{1}{2}$ per lb.			0	15	7 $\frac{1}{2}$
				6	8
Also the following Poultry, viz.					7 $\frac{1}{2}$
36 Fowls	at 1 s. each	-	1	16	0
17 Ducks	at 1 ditto	-	0	17	0
3 Geese	at 2	-	0	6	0
200 Eggs	at 16 for 4 d.	-	0	4	2
				3	3
There have been received from the Dairy this quarter, 162 lb. of Butter,					2
at 7 d.			4	14	6
There have been given to the Poultry this quarter as follows,					
	s.	d.			
10 Bushels of Barley, at 2	2	-	1	1	8
3 Bushels of Oats at 1	7	-	4	9	
				1	0
And to the Cart Horses,					5
15 quarters of Oats, at 0 12 3		-	9	3	9
3 $\frac{1}{2}$ quarters of beans, at 0 16 0		-	2	16	0
8 loads of Hay, at 1 11 6		-	12	12	0
				24	11
The Cart Horses, besides the Work relating to this year's Crop, have					9
done the following, viz.					
Ploughing, harrowing, &c. toward next year's Crop			3	7	6
Carried out 4 Loads of Corn, at 6 s.			1	4	0
Brought in 20 chalders of Coals			6	0	0
October 3.					
Sold to Edward Lee, 10 Loads of Hay, at 1 £. 12 s. per Load, for			10	11	6
ready Money			16	0	0
Bought of Daniel Edwards, 4 qurs. of Seed Wheat, at 36 s. per qu.			7	4	0
October 10.					
Bought of Benjamin Cole, 20 Sheep, at 12 s. 6 d. each			12	10	0
October 13.					
Sold Richard Smith, 10 quarters of Barley, at 18 s. per quarter			9	0	0
October 16.					
Received of Thomas Ford, the Balance of his Accompt			0	0	0
October 21.					
Received of R. Smith, for Barley told him the 13th Instant			9	0	0

COMMERCE HALL, October 25, 1748.

13

	l.	s.	d.
Winnowed this Month, 15 quarters of Wheat of this year's growth, at 1 £. 10 s. per quarter	22	10	0
October 28.			
Sold R. Smith, 10 quarters of Wheat, at 1 £. 14 s. per quarter	17	0	0
November 4.			
Received of Charles Dent, the Remainder of his $\frac{1}{2}$ year's rent due at Midsummer, viz.			
In Money	44	5	6
Allowed $\frac{1}{2}$ year's Land-Tax	15	14	6
	60	0	0
November 6.			
Bought of Daniel Edwards, 15 quarters of Oats, at 12 s. 6 d. per qu.	9	7	6
November 7.			
Paid Daniel Edwards for Seed Wheat, bought the 3d of October	7	4	0
November 12.			
Sold Edward Fisher, 10 quarters of Beans, at 19 s. per quarter, for ready Money	9	10	0
November 16.			
Received of R. Smith, for Wheat sold him the 28th of October	17	0	0
November 22.			
Received of Edward Field, a quarter's Rent due at Lady-day last	14	5	0
November 25.			
Winnowed this Month 19 qu. 7 bu. of Wheat, at 1 £. 10 s. per quar.	29	16	3
November 29.			
Sold Simon Lee, 2 Sheep, at 15 s. per Sheep, for ready Money	1	10	0
December 1.			
Sold R. Smith, 15 quarters of Wheat, at 1 £. 13 s. 4 d. per quarter	25	0	0
December 5.			
Bought of William Astrey, 6 doz. of Candles, at 6 s. 6 d. per dozen	1	19	0
December 7.			
Received by the Post from Traffick Sealand, Esq; a Bill drawn by Walter Whifter, payable by Andrew Chapman of Colchester, to Traffick Sealand, Esq; or Order, at Sight, for	150	0	0
December 11.			
Received of Andrew Chapman in full of the above Bill	150	0	0
December 14.			
Paid the Smith's Bill for this year, viz.			
Work done at Commerce-Hall	3	16	4
Ditto - at Tenants Houses	5	7	9
Ditto - to Implements of Husbandry	2	1	6
Ditto - shoeing of Cart Horses	8	14	8
	20	0	3

Paid the Carpenter's Bill for this year, viz.			l.	s.	d.
Work done at Commerce-Hall,	-	-	14	16	8
Ditto - at Tenants Houses	-	-	15	18	9
			30	15	5
December 25.					
Winnowed this Month, 11 qu. 4 bu. of Wheat, at 1 £. 10 s.			17	5	0
Provisions bought since the 29th of September, viz.					
482 lb. of Meat, at 3 d. per lb.	-	-	6	0	6
Bread	-	-	7	17	10
Small Beer	-	-	8	10	0
Small Articles	-	-	10	9	7
			32	17	11
Paid Labourers Wages during the said Time, viz.					
For Work done in the Gardens	-	-	11	16	8
Ditto at Farm toward next year's Crop	-	-	7	15	2
Ditto threshing and carrying Corn to Market	-	-	4	8	6
			24	0	4
Paid sundry contingent and petty Expences this quarter					
			4	8	6
There have been killed for the Use of the Family, 4 Sheep, weight					
256 lb. at 3 d.	-	-	3	4	0
The Skins and Offal sold to Thomas Ford, for	-	-	0	11	8
The Tallow, weight 49 lb. to William Astrey, at	-	-	0	10	2½
2½ per lb.	-	-	4	5	10½
Also the following Poultry, viz.					
18 Fowls at 1 s.	-	-	0	18	0
12 Ducks at 1 s.	-	-	0	12	0
5 Geese at 2 s.	-	-	0	10	0
50 Eggs at 8 for 4 d.	-	-	0	2	1
			2	2	1
There have been received from the Dairy this quarter, 108 lb. of Butter					
at 7 d.	-	-	3	3	0
Given to the Poultry this quarter					
11½ Bushels of Barley, at 2 s.	-	-	1	4	11
4 Bushels of Oats at 1 s.	-	-	6	4	
			1	11	3



# COMMERCE HALL, December 25, 1748.

15

And to the Cart Horses,	s.	d.				l.	s.	d.
12 quarters of Oats, at 12	3	-	-	-	7 7 0			
3 quarters of Beans at 16	0	-	-	-	2 8 0			
5 Loads of Hay at 31	6	-	-	-	7 17 6			
						17	12	6

The Cart Horses have done the following Work,

Carried out 10 Loads of Hay, at 2 s. 6 d.	-	1	5	0
Carried out 11 Loads of Corn, at 6 s.	-	3	6	0
Sundries at Farm toward next year's Crop	-	15	4	6

19 15 6

There becomes due to Traffick Sealand, Esq; for  $\frac{1}{2}$  year's Rent

From Aaron Bell	-	-	-	200	0	0
Charles Dent	-	-	-	130	0	0
Edward Field	-	-	-	28	10	0
Home Farm 1748	-	-	-	100	0	0

458 10 0

There becomes due from Traffick Sealand, Esq; for a  $\frac{1}{2}$  year's Wa-  
ges, viz.

To Faithful Reeve	-	-	-	-	-	-	30	0	0
To Roger Blowze	-	-	-	-	4	10	0		
Anne Sweep	-	-	-	-	2	0	0		
Elizabeth Churn	-	-	-	-	2	5	0		
							<hr/>	8	15
								0	

It appears upon Examination, that the following Things remain under  
the Care of Faithful Reeve, viz.

Cattle,

1 Bull,	at 2	10	0	-	2	10	0
9 Cows,	at 2	15	0	-	24	15	0
20 Sheep,	at 0	13	0	-	13	0	0

Poultry,

26 Fowls,	at o	1	o	-	1	6	o
11 Turkeys,	at o	2	6	-	1	7	6
13 Ducks,	at o	1	o	-	o	13	o
2 Geese	at o	2	o	-	o	4	o

Cart Horses,

3	at 3	10	0	-	10	10	0
3	at 2	10	0	-	7	10	0
1	at 5	0	0	-	5	0	0
						<u>23</u>	0

Carried forward £. 66 15 6

				Brought forward			l.	s.	d.
Implements of Husbandry, worth,				-	-	-	66	15	6
Utensils at the Dairy,				-	-	-	44	16	8
Provender,				-	-	-	10	10	0
109 Loads of Hay, at 1 10 0 -				-	-	-	163	10	0
qu. bu.				-	-	-			
10 3 $\frac{1}{4}$ of Oats, at 0 12 6 -				-	-	-	6	10	10 $\frac{1}{4}$
1 4 $\frac{1}{2}$ of Beans, at 0 17 0 -				-	-	-	1	6	6 $\frac{1}{2}$
							171	7	5
Firing,									
12 Ch. of Coals, at 2 0 0 -				-	-	-	24	0	0
2 stacks of Chucks, at 2 4 6 -				-	-	-	4	9	0
							28	9	0
Candles,									
4 Dozen, at 0 6 6 -				-	-	-	1	6	0
Thresh'd Corn,									
qu. bu.									
28 3 $\frac{1}{2}$ of Wheat, at 1 10 0 -				-	-	-	42	13	1 $\frac{1}{2}$
0 2 of barley, at 0 16 0 -				-	-	-	0	4	0
6 3 of beans, at 0 16 0 -				-	-	-	5	2	0
							47	19	1 $\frac{1}{2}$
Corn unthresh'd of the growth 1748,									
23 5 of Wheat, at 1 10 0 -				-	-	-	35	8	9
80 0 of barley, at 0 16 0 -				-	-	-	64	0	0
50 0 of beans, at 0 16 0 -				-	-	-	40	0	0
							139	8	9
							510	12	5 $\frac{1}{2}$

57. A Steward may be considered in the same Light as a Factor, because he has the Receipt of Money and Care of Effects not his own; for which Reason, where an Account is kept purposely for the Transactions relating to the Employer's Effects, as in the present, there need be no Account of Stock; since nothing, mentioned therein, is the Steward's Property, except his Salary, which he has in common with the other Servants, and therefore an Account thereof may be kept in the same Manner with theirs.

58. Hence 'tis evident, that the several Parts of the Effects under the Steward's Direction, must be made Debtors to the Employer's Account, which

which supplies the Place of Stock, and will be balanted at the Close of the Books, exactly in the same Manner with Stock: This Exception being made, the Steward's Account in other Things, will be found conformable to the foregoing Rules.

As this is the Account of both Land Steward, House Steward, and the Manager of a Farm, it contains Variety of Transactions, which may be easily separated by an intelligent Person, who has Occasion for only one Kind of them.

59. The House Steward's Accounts are greatly contracted, the Expence of Provisions, &c. being entred only Quarterly, on Supposition that other inferior Books are kept, wherein every Transaction of those Kinds is entred when it happens, and that those inferior Books are summed up when entred in this Account.

60. The following Accounts properly belong to the House Steward, viz. Candles, Contingents, Expences of House-keeping, Firing, Garden, Repairs and Taxes, which are all of them Auxiliary to Profit and Loss, see Article 39; but they are here balanced by the Account of the Employer, because the Steward considers them as Money paid by his Order.

61. To the Land Steward belong the Accounts of Estate, with its auxiliaries Deductions from Rent, and Tenants Repairs, and those of the Tenants.

62. The Farm in Hand, so far as relates to the Account of Estate, is considered as one of the Tenants, but with regard to the Management thereof, it has many auxiliary Accounts, such are,

1. The Account of unthresh'd Corn, which is used from the Time that an Estimate can be made of the Quantity produced in any Year, till the same is all thresh'd; and the Account of the Farm for any particular Year, cannot be properly closed, till it has received the Balance of this Account.

2. The Account of Cattle, } both which receive Part of their Nourishment from the

3. The Account of Poultry, } Farm.

4. The Account of Dairy, as being the Produce of Cattle.

5. The Account of Implements of Husbandry.

63. As soon as the Corn is thresh'd, its Quantity is capable of being exactly determined by Measurement, and then the Grainary is made Debtor in Discharge of the Farm.

The other Accounts, such as Tradesmen, Servants, &c. are miscellaneous.

64. When the Balance of an Account of this Kind is to be made, it is necessary to take a Survey of the Goods remaining undisposed off, because the Quantity and Value thereof, according to the Books, may differ from the Truth; for Instance, The Quantity of Corn, Provender, &c. may be diminished by Vermin, the Number of Cattle and Poultry may be increased by Generation, Horses and Tools will be the worse for wear; and the Quantity of Firing, Candles, &c. expended, cannot be exactly determined, otherwise than by comparing the Quantities received with what remain.

65. In the following Journal, the Figures placed after the Name of an Account, in a Parenthesis thus (4), refer to the Article according to which the said Account ought to be made Debtor or Creditor.

66. Whenever, in any of these Waste Books, Goods are said to be sold, and no mention is made of Money, let it be understood, that the Purchaser did not then pay for them.



I

The JOURNAL of the Transactions relating to the Estate of  
*Traffick Sealand, Esq;* at *Commerce-Hall*, in the County of *Essex*, began  
 this 25th of *December* 1747, by *Faithful Reeve*.

						l.	s.	d.
1	<i>Traffick Sealand, Esq;</i> (58) <i>Creditor.</i>							
	By sundry Accounts, one thousand one hundred seventy one pounds seven shillings and seven pence halfpenny, viz.							
2	By Cash	-	-	-	£.	146	15	6½
10	By Aaron Bell, for 1 year's rent due this day	-	-	-		400	0	0
10	By Charles Dent, for ½ ditto	-	-	-		130	0	0
10	By Edward Field, for ¼ ditto	-	-	-		42	15	0
7	By Home Farm 1746, for a deficiency in the rent of that year	-	-	-		50	0	0
10	By Nathan Orme, for goods formerly sold him	-	-	-		21	16	4
10	By Philip Quarle, ditto	-	-	-		8	6	8
11	By Richard Smith, ditto	-	-	-		9	11	10
4	By Corn of the growth 1746, for 1 rick of wheat computed to contain 20 qurs at 29s. per quarter	-	-	-		29	0	0
4	By Corn of the growth 1747, viz.							
	For 1 rick of wheat containing 20 qurs at 29s. per quarter	-	29	0	0			
	For 1 rick of barley 30 qurs at 15s. per quarter	-	22	10	0			
	For 1 rick of beans 30 qurs at 15s. per quarter	-	22	10	0			
						74	0	0
5	By Grainary for corn thresh'd, viz.							
	Wheat 10 qurs at 29s. per qur	-	14	10	0			
	Barley 24 ditto at 15	-	18	0	0			
	Beans 6 ditto at 15	-	4	10	0			
						37	0	0
4	By Provender, viz.							
	1 stack of hay of the growth 1747 cont. 28 loads, at £. 1 10 0		42	0	0			
	21 qurs of oats, at 0 10 3		10	15	3			
	8 qurs of beans, at 0 16 0		6	8	0			
						59	3	3
	Carried forward	£.	1008	8	7½			



				l.	s.	d.
10	Aaron Bell (10)	Creditor.				
	By fundry accounts two hundred pounds, receiv'd of him $\frac{1}{2}$ a year's rent due at <i>Midsummer</i> last, viz.					
2	By Cash	-	£. 161 17 6			
3	By Deductions from rent, allowed $\frac{1}{2}$ year's land tax	-	38 2 6			
				200	0	0
	January 8.					
5	Grainary (27)	Creditor.				
11	By Richard Smith, nine pounds eighteen shillings, sold to him 12 qurs of barley, at 16 s. 6 d. per qur					
				9	18	0
10	Nathan Orme (10)	Creditor.				
	By fundry Accounts twenty one pounds, sixteen shillings and four pence: Received of him in full, viz.					
2	By Cash	-	21 15 0			
13	By profit and loss, abated	-	0 1 4			
				21	16	4
	January 19.					
11	Thomas Vouch (10)	Debtor.				
2	To Cash, ten pounds ten shillings, paid him on account					
				10	10	0
	January 25.					
5	Grainary (63)	Debtor.				
4	To Corn of the growth 1746, thirty one pounds ten shillings and nine pence: Winnowed this Month, 21 quarters 6 bushels of wheat at £. 1 9 0 per quarter					
				31	10	9
	January 28.					
11	William Astrey (10)	Debtor.				
	To fundry Accounts, twenty seven pounds six shillings and ten pence, paid him in full to <i>Christmas</i> last, viz.					
2	To Cash	-	27 6 0			
13	To profit and loss, abated	-	0 0 10			
				27	6	10
11	Benjamin Cole (10)	Debtor.				
	To fundry Accounts, nine pounds five shillings and four pence, paid him in full to ditto, viz.					
2	To Cash	-	9 5 0			
13	To profit and loss, abated	-	0 0 4			
				9	5	4
11	Thomas Vouch (10)	Debtor.				
	To fundry Accounts, eight pounds seventeen shillings and six pence, paid him in full to ditto, viz.					
2	To Cash	-	8 12 6			
13	To profit and loss, abated	-	0 5 0			
				8	17	6



# JOURNAL at Commerce-Hall, January 28, 1747.

4

						l.	s.	d.
12	Roger Blotwe	(10)	Debtor.					
2	To Cash,	four pounds ten shillings,	paid him in full to Christmas last			4	10	0
12	Anne Sweep	(10)	Debtor.					
2	To Cash,	four pounds,	paid her in full to ditto	-	-	4	0	0
12	Elizabeth Churn	(10)	Debtor.					
2	To Cash,	four pounds ten shillings,	paid her in full to ditto	-	-	4	10	0
12	Faithful Reeve	(10)	Debtor.					
2	To Cash,	ten pounds ten shillings,	paid him on account	-	-	10	10	0
	February 6.							
5	Grainary	(26)	Creditor.					
2	By Cash,	seven pounds ten shillings,	sold 5 quarters of wheat, at					
	£. 1	10	0 per quarter	-	-	7	10	0
	February 20.							
1	Traffick Sealand, Esq;	(10)	Debtor.					
2	To Cash,	forty pounds,	returned to him by Arthur Rutt the Carrier			40	0	0
13	Profit and loss	(41)	Debtor.					
2	To Cash,	ten shillings,	paid to Arthur Rutt for the return of ditto			0	10	0
	February 24.							
11	Richard Smith	(10)	Creditor.					
	By sundry accounts nineteen pounds nine shillings and ten pence, receiv'd of him in full, viz.							
2	By Cash	-	-	-	-	19	9	0
13	By profit and loss, abated	-	-	-	-	0	0	10
						19	9	10
	February 25.							
5	Grainary	(63)	Debtor.					
4	To Corn of the growth 1747,	sixteen pounds eighteen shillings and three pence: Winnowed this month, viz.						
	qurs bus							
	6	6 of wheat,	at 29 per quarter	-	-	9	15	9
	9	4 of barley,	at 15	-	-	7	2	6
						16	18	3
	March 5.							
6	Cart Horses	(29)	Debtor.					
11	To Benjamin Cole,	five pounds,	for a horse bought of him			5	0	0
	March 12.							
5	Grainary	(29)	Creditor.					
12	By Sir Transfer Discompt and Co.	sixteen pounds,	for a draft on them, payable to Traffick Sealand, Esq; or bearer, being taken in exchange for 10 quarters of wheat, at 1 £. 12 s. per quarter, sold to Richard Smith	-	-	16	0	0

		March 16.	l.	s.	d.
8	<i>Firing</i> (29)	Debtor.			
11	To <i>Thomas Vouch</i> , nine pounds, received of him 5 chalders of coals, at 1 $\text{£}$ . 16 s. per chaldar		9	0	0
1	<i>Traffick Sealand</i> , Esq; (10)	Debtor.			
12	To <i>Sir Transfer Discompt and Co.</i> sixteen pounds, he having received of them for Mr. <i>Richard Smith's</i> draft		16	0	0
	March 25, 1748.				
9	<i>Expences of house-keeping</i> (41)	Debtor.			
2	To <i>Cash</i> , twenty nine pounds thirteen shillings and four pence, paid since the 25th of December last, viz.				
	For 428 lb. of butcher's meat, at 3 d. per lb.	$\text{£}$ . 5 7 0			
	For Bread	6 2 0			
	For small beer	8 5 0			
	For sundry small articles relating to eatables	9 19 4			
			29	13	4
2	<i>Cash</i> (41)	Creditor.			
	By <i>sundry Accounts</i> , fifty pounds four shillings, paid to sundry labourers during the said time, viz.				
8	By <i>Firing</i> for grubbing, cleaving, &c. Wood	1 18 6			
9	By <i>Garden</i> for work done	14 9 6			
8	By <i>Home Farm</i> 1748, for ditto	28 16 6			
5	By <i>Grainary</i> , for threshing and carrying corn to } market, &c.	4 19 6			
			50	4	0
9	<i>Contingent charges</i> (41)	Debtor.			
2	To <i>Cash</i> , three pounds eight shillings and four pence, paid sundry petty expences during the said time.		3	8	4
6	<i>Cattle</i> (41, 27)	Creditor.			
	By <i>sundry Accounts</i> , six pounds twelve shillings and three pence half penny, killed for the use of the family during the same time, viz.				
9	By <i>Expences of House-keeping</i> , for three sheep, the meat of which weigh'd 196 lb. at 3 d. per lb.	2 9 0			
	By ditto, for two calves, weight 186 lb. at 4 d. per lb.	3 2 0			
		5 11 0			
10	By <i>Philip Quarle</i> , for the skins and offal of ditto, sold to him	0 10 8			
11	By <i>William Astrey</i> , for the tallow weight 5 $\text{lb}$ . at 2 $\frac{1}{2}$ d. per lb.	0 10 7 $\frac{1}{2}$			
			6	12	3 $\frac{1}{2}$

6	Poultry (41)	Creditor.		s.	d.
9	By Expences of House-keeping, two pounds one shilling and six pence, killed during the said time, viz.				
			s.	d.	
	3 Turkeys at 2	6	-	-	0 7 6
	28 Fowls at 1	0	-	-	1 8 0
	6 Ducks at 1	6	-	-	0 6 0
				2	1 6
7	Dairy (41)	Creditor.			
9	By Expences of House-keeping, three pounds one shilling and three pence, received this quarter 105 lb. of butter, at 7 d. per lb. -			3	1 3
6	Poultry (17)	Debtor.			
	To sundry Accounts, one pound four shillings for Corn, given to them during the said time, viz.				
			s.	d.	
5	To Grainary for 10 bush. of barley, at 2	0	1	0	0
4	To Provender for 3 ditto of oats at 1	4	0	4	0
				1	4 0
6	Cart Horses (26)	Debtor.			
4	To Provender, eighteen pounds sixteen shillings and eight pence farthing, given them, viz.				
	quar bus.		s.	d.	
	12 6 of oats, at 10	3	-	-	6 10 8 $\frac{1}{4}$
	2 2 of beans at 16	0	-	-	1 16 0
	7 loads of hay, at 30	0	-	-	10 10 0
				18	16 8 $\frac{1}{4}$
6	Cart Horses (16)	Creditor.			
	By sundry Accounts, three pounds twelve shillings, for the work done besides ploughing, harrowing, &c. at the farm, during the same time, viz.				
5	By Grainary, carried out corn, 6 loads at 6 s. per load	1	16	0	
8	By Firing, brought in, coals 5 loads, and wood 1 } load, at 6 s. per load	1	16	0	
				3	12 0
4	Provender (63)	Debtor.			
4	To corn of the growth 1747, three pounds nineteen shillings and eight pence farthing, winnowed this month 5 quarters 2 bushels $\frac{1}{2}$ of beans, at 15 s. per quarter			3	19 8 $\frac{1}{4}$
	March 28.				
5	Grainary (26)	Creditor.			
2	By Cash, eight pounds two shillings and six pence, sold to Samuel Horne 5 quarters of wheat, at 1 £. 12 s. 6 d. per quarter			8	2 6



## 7

	Home farm 1748	(29)	Debtor.	l.	s.	d.
To Nathaniel Orme,	two pounds fourteen shillings, bought 3 quarters of seed barley, at 18 s. per quarter	-	-	2	14	0
	April 4.					
Provender	(26)	Debtor.				
To Cash,	five pounds fifteen shillings, bought of Edmund Harris 10 quarters of oats, at 11 s. 6 d. per quarter	-	-	5	15	0
	April 10.					
Cattle	(29)	Debtor.				
To Benjamin Cole,	six pounds, bought of him 10 sheep, at 12 s. each	-	-	6	0	0
	April 15.					
Poultry	(27)	Debtor.				
To Cash,	ten shillings, bought of Elizabeth Green 15 chickens, at 8 d. each	-	-	0	10	0
	April 24.					
Implements of Husbandry	(32)	Debtor.				
To Cash,	three pounds sixteen shillings, paid William Faber his bill for sundry repairs done to the carriages, plows, &c. belonging to the farm	-	-	3	16	0
	April 25.					
Grainary	(63)	Debtor.				
To Corn of the growth 1747,	fourteen pounds five shillings and two pence farthing, winnowed this month, viz.					
our bus						
5	3 $\frac{1}{2}$ of wheat, at £. 1 9 per quarter	-	7 17 8 $\frac{1}{4}$			
8	4 of barley, at 0 15	-	6 7 6			
				14	5	2 $\frac{1}{4}$
	May 2.					
Charles Dent	(10)	Creditor.				
By sundry Accounts,	one hundred and thirty pounds.					
Received of him	half a years rent due at Christmas last, viz.					
By Cash	- - - - -	£. 114 5 6				
By Deductions from rent	for half a year's Land Tax	15 14 6				
				130	0	0
	May 7.					
Philip Quarle.	(10)	Creditor.				
By sundry Accounts,	eight pounds seventeen shillings and four pence,					
Received of him	in full, viz.					
By Cash,	being a composition after the rate of					
7 s. 6 d. in the pound	- - -	3 6 6				
By Profit and Loss abated	- - -	5 10 10				
				8	17	4

# JOURNAL at Commerce-Hall, May 7, 1748.

8

						l.	s.	d.
4		Provender (29)	Debtor.					
10		To Aaron Bell, ten pounds ten shillings, bought of him 7 loads of hay at 1 £. 10 s. per load				10	10	0
		May 12.						
8		Candles (29)	Debtor.					
11		To William Astry, one pound twelve shillings and six pence, bought of him five dozen of candles, at 6 s. 6 d. per dozen				1	12	6
		May 18.						
11		Benjamin Cole (10)	Debtor.					
2		To Cash, five pounds, paid him for a cart-horse bought the 5th of March				5	0	0
		May 25.						
5		Grainary (63)	Debtor.					
4		To corn of the growth 1747, eleven pounds fourteen shillings and four pence halfpenny, winnowed this month 15 quarters 5 bushels of barley, at 15 s. being all the barley left of the growth 1747				11	14	4
		May 30.						
1		Traffick Sealand, Esq; (10)	Debtor.					
2		To Cash, one hundred fifty pounds, paid him				150	0	0
		June 4.						
5		Grainary (27)	Creditor.					
11		By Richard Smith, seventeen pounds, sold to him 20 quarters of barley, at 17 s. per quarter, to pay the 11th instant				17	0	0
		June 7.						
10		Edward Field (10)	Creditor.					
2		By Cash, fourteen pounds five shillings, received of him a quarter of a year's rent due at Midsummer 1747				14	5	0
		June 11.						
11		Richard Smith (10)	Creditor.					
2		By Cash, seventeen pounds, received of him in full				17	0	0
		June 24.						
9		Expences of house-keeping (41)	Debtor.					
2		To Cash, thirty five pounds sixteen shillings and ten pence, for provisions bought since the 25th of March last, as per house-book, viz.						
		536 lb. of meat at 3 d. per lb.				6	14	0
		Bread				7	7	6
		Small beer				9	18	6
		Small articles				11	16	10
						35	16	10

	Cash	(41)	Creditor.	l.	s.	d.
2	By sundry accounts, sixty eight pounds ten shillings, paid labourers wages during the said time, viz.					
9	By Gardens for work done therein	-	£. 28 19 6			
8	By Home Farm 1748	-	35 17 10			
5	By Grainary for threshing and carrying corn to market	-	3 12 8			
				68	10	0
9	Contingent charges	(41)	Debtor.			
2	To Cash, five pounds six shillings and eleven pence, paid sundry petty expences during this quarter					
				5	6	11
6	Cattle	(41, 27)	Creditor.			
	By sundry Accounts, twelve pounds eight shillings and seven pence, killed for the use of the family this quarter, viz.					
9	By Expences of House-keeping, for 11 sheep, the flesh of which weighed 729 lb. at 3 d. per lb.	-	£. 9 7 3			
13	By Thomas Ford, sold to him the skins and offal	-	1 10 6			
11	By William Astrey, sold to him the tallow, weight 148 lb. at 2 d. $\frac{1}{2}$ per lb.	-	1 10 10			
				12	8	7
6	Poultry	(41)	Creditor.			
9	By Expences of House-keeping, one pound twelve shillings and nine-pence, killed this quarter, viz.					
		s. d.				
	7 Fowls at 1 0 each	-	£. 0 7 0			
	15 Chickens at 0 9	-	0 11 3			
	12 Ducks at 1 0	-	0 12 0			
	120 Eggs at 16 for 0 4	-	0 2 6			
				1	12	9
7	Dairy	(41)	Creditor.			
9	By Expences of House-keeping, four pounds five shillings and two-pence, received this quarter 146 lb. of butter, at 7 d. per lb.					
				4	5	2
6	Poultry	(27)	Debtor.			
	To sundry Accounts, one pound nine shillings and four-pence half-penny for corn given to them this quarter, viz.					
5	To Grainary, for 11 $\frac{1}{2}$ bushels of barley at 2 s. per bushel	-	£. 1 3 0			
4	To Provender, for 4 $\frac{1}{2}$ bushels of oats at 1 s. 6 d. per bushel	-	0 6 4 $\frac{1}{2}$			
				1	9	4 $\frac{1}{2}$



## 10

	Cart Horses	(27)	Debtor.	l.	s.	d.
4	To Provender, twenty two pounds two shillings, given to them during this quarter, viz.					
	14 Quarters of Oats at 11 s. per quarter		£. 7 14 0			
	3 Ditto Beans at 16 ditto		2 8 0			
	8 Loads of Hay at 30 s. per Load		12 0 0			
				22	2	0
6	Cart Horses	(27)	Creditor.			
5	By Grainary, one pound four shillings, for four Loads of Corn, carried out by them this quarter			1	4	0
5	Grainary	(63)	Debtor.			
4	To Corn of the growth 1747, nine pounds nine shillings and fourpence half-penny, winnowed this month 12 quarters, 5 bushels of beans, at 15 s. per quarter			9	9	4 1/2
1	Estate under the care of Faithful Reeve	(41)	Creditor.			
	By sundry Accounts, four hundred fifty eight pounds ten shillings, for half a year's rent due this day, viz.					
10	By Aaron Bell		£. 200 0 0			
10	By Charles Dent		130 0 0			
10	By Edward Field		28 10 0			
8	By Home Farm 1748		100 0 0	458	10	0
12	Faithful Reeve	(41)	Creditor.			
	By sundry Accounts, thirty pounds for half a year's wages due this day, viz.					
1	By Estate, under the care of Faithful Reeve, for collecting the rents		£. 10 0 0			
3	By Servants Wages, for managing the household affairs		10 0 0			
8	By Home Farm, for managing thereof		10 0 0	30	0	0
3	Servants wages	(41)	Debtor.			
	To sundry Accounts, eight pounds fifteen shillings, due from Traffick Sealand, Esq; this day, for half a year's wages, viz.					
12	To Roger Blowze		£. 4 10 0			
12	To Ann Sweep		2 0 0			
12	To Elizabeth Churn		2 5 0	8	15	0
4	Provender	(29)	Debtor.			
10	To Aaron Bell, nineteen pounds four shillings, bought of him 12 loads of hay at £. 1 12 0 per load			19	4	0

						l.	s.	d.
6	Cattle	(29)	Debtor.					
13	To Thomas Ford,	two pounds ten shillings, bought of him a bull -				2	10	0
		July 8.						
5	Grainary	(26)	Creditor.					
2	By Cash,	ten pounds ten shillings, sold to Samuel Grant 12 quarters of beans at 17 s. 6 d. per quarter - - -				10	10	0
		July 12.						
4	Provender	(29)	Debtor.					
1	To Traffick Sealand, Esq;	twelve pounds ten shillings, received of Benjamin Bigg, cornfactor, 20 quarters of oats, at 12 s. 6 d. per quarter - - -				12	10	0
		July 16.						
5	Grainary	(27)	Creditor.					
1	By Traffick Sealand, Esq;	twenty-four pounds seven shillings and six-pence, delivered to Benjamin Bigg, per order, 15 quarters of wheat at £. 1 12 6 per quarter - - -				24	7	6
		July 21.						
6	Cattle	(41)	Creditor.					
	By sundry Accounts,	four pounds five shillings and three-pence half-penny, given away to the poor by order, viz.						
1	By Traffick Sealand, Esq;	for 4 sheep, the meat } £. 3 10 6						
	and offal of which was worth	- - -						
13	By Thomas Ford,	fold him the skins for - - -				0	5	0
11	By William Astry, ditto,	the tallow, weight } 0 9 9 $\frac{1}{2}$						
	47 lb. at 2 d. $\frac{1}{2}$ per lb. - - -	- - -						
		July 25.				4	5	3 $\frac{1}{2}$
5	Grainary	(63)	Debtor.					
4	To Corn of the growth 1747,	ten pounds five shillings and six-pence, winnowed this month, viz.						
	qu. bu.							
	4 4 of Wheat at 29 s, per quarter	- - -				£. 6	10	6
	5 0 of Beans at 25 ditto - - -	- - -				3	15	0
		July 26.				10	5	6
10	Aaron Bell	(10)	Creditor.					
	By sundry Accounts,	one hundred seventy pounds six shillings, received of him the remainder of his half year's rent, due at Lady-day last, viz.						
2	By Cash - - - - -	- - -				£. 132	3	6
3	By Deductions from Rent, allowed half a year's land tax - - -	- - -				£. 38	2	6
		Carried forward £. 170 6 0				170	6	0

## 12

	Brought forward	£.	170	6	0	l.	s.	d.
	Which with 7 Loads of Hay,							
	bought of him the 7th of May	} £.	10	10	0			
	And 12 ditto bought the 29th	} 19	4	0	0			
	of June - - -	}						
						29	14	0
	Makes the half Year's Rent	- - -				200	0	0
	August 1.							
	Grainary (27)	Creditor.						
5	By Nathaniel Orme, eight pounds ten shillings, sold to him 5 quarters							
10	of Wheat at £. 1 14 0 per quarter	- - -					8	10 0
	August 5.							
	Cattle (29)	Debtor.						
6	To Benjamin Cole, eight pounds five shillings, bought of him 3 Cows							
11	at £. 2 15 0 each	- - -					8	5 0
	August 8.							
	Cash (10)	Creditor.						
2	By sundry Accounts, forty-three pounds five shillings, paid the following Servants in full to Midsummer last, viz.							
	By Roger Blowze	- - -	£.	4	10	0		
12	By Ann Sweep	- - -		2	0	0		
12	By Elizabeth Churn	- - -		2	5	0		
12	By Faithful Reeve	- - -		34	10	0		
							43	5 0
	Provender (63)	Debtor.						
4	To Home Farm 1748, one hundred fifty pounds, there having been							
8	set up, of this year's growth, two Ricks, each containing 50							
	Loads of Hay, at £. 1 10 0 per Load	- - -					150	0 0
	August 13.							
	Edward Field (10)	Creditor.						
10	By Cash, fourteen pounds five shillings, received of him a quarter's							
2	Rent, due at Christmas last	- - -					14	5 0
	August 15.							
	Deductions from Rent (41)	Debtor.						
3	To Cash, seventy eight pounds seventeen shillings and six-pence,							
2	paid a year's Land-Tax for Commerce-Hall, the Gardens, and							
	Home Farm	- - -					78	17 6
	August 19.							
	Taxes (41)	Debtor.						
3	To Cash, five pounds sixteen shillings, paid a year's Window Tax							
2	for the Hall	- - -					5	16 0



					£	s.	d.
5	Grainary	(63)	Debtor.				
4	To Corn of the growth 1747, eight pounds sixteen shillings and fourpence half-penny, winnowed this month, viz.						
	Qu. Bu.	s.					
3	5 of Wheat, at 29 per quarter	-	£. 5 5 1 $\frac{1}{2}$				
4	6 of Beans, at 15	-	3 11 3				
	Being all that remained of the growth 1747.				8	16	4 $\frac{1}{2}$
	August 29.						
2	Cash	(41, 32)	Creditor.				
	By sundry Accounts, nine pounds ten shillings and six pence, paid a year's Poors Rate, viz.						
3	By Taxes for the Hall and Gardens	-	£. 5 16 8				
8	By Home Farm 1748, rated on it	-	3 13 10				
					9	10	6
	September 2.						
6	Poultry	(26)	Debtor.				
2	To Cash, fifteen shillings, paid Richard Rice, for 10 Geese, at 1 s. 6 d. a piece	-			0	15	0
	September 6.						
5	Grainary	(26)	Creditor.				
2	By Cash, eight pounds five shillings, sold to Thomas Gray, 10 quarters of Barley, at 16 s. 6 d. per quarter	-			8	5	0
	September 10.						
8	Candles	(29)	Debtor.				
11	To William Aftry, three pounds eighteen shillings, received of him twelve dozen of Candles, at 6 s. 6 d. per dozen	-			3	18	0
	September 13.						
11	Benjamin Cole	(10)	Debtor.				
2	To Cash, six pounds, paid him on Account	-			6	0	0
	September 20.						
10	Charles Dent	(10)	Creditor.				
2	By Cash, seventy pounds, received of him on account of Rent	-			70	0	0
	September 20.						
8	Firing	(29)	Debtor.				
11	To Thomas Vouch, thirty four pounds, received of him 20 chalders of coals, at 34 shillings per chalders	-			34	0	0

# JOURNAL at Commerce-Hall, September 25, 1748.

14

8	<i>Home Farm 1748 (62) Creditor.</i>	l.	d.
5	By Corn of the growth 1748, two hundred and nine pounds, the following Computation having been made of the Produce thereof, viz.		
	2 Ricks of Wheat, each supposed to contain 35 quarters, at £. 1 10 0 per quarter	£. 105 0 0	
	2 Ricks of Barley, each about 40 quarters, at 16 s. per quarter	64 0 0	
	1 Rick of Beans, about 50 quarters, at 16 s. per quarter	40 0 0	
		209 0 0	
	September 29.		
9	<i>Expences of House-keeping (41) Debtor.</i>		
2	To Cash, fifty-eight pounds seventeen shillings and seven pence, for Provisions bought since the 24th of June last, as per House-Book, viz.		
	896 lb. of Meat, at 3 d. per lb.	£. 11 4 0	
	Bread	12 18 8	
	Small Beer	19 18 6	
	Small Articles	14 16 5	
		58 17 7	
2	<i>Cash (41) Creditor.</i>		
	By fundry Accounts, fifty-nine pounds nine shillings and six-pence, paid Labourers for Wages during the said Time, viz.		
9	By Gardens, for Work done there	£. 20 14 6	
8	By Home Farm 1748, ditto at the Farm about this year's Crop	30 17 8	
7	By ditto Farm 1749, ditto towards next year's Crop	5 16 10	
5	By Grainary, for threshing and carrying Corn to Market	2 0 6	
		59 9 6	
9	<i>Contingent Expences (41) Debtor.</i>		
2	To Cash, seven pounds twelve shillings and six-pence, paid fundry petty Expences this Quarter	7 12 6	
6	<i>Cattle (41, 27) Creditor.</i>		
9	By fundry Accounts, six pounds eight shillings and seven-pence half-penny, killed for the Use of the Family this Quarter, viz.		
	By Expences of House-keeping, for 6 Sheep, the Flesh of which weighed 382 lb. at 3 d. per lb.	£. 4 15 6	
	Carried forward	£. 4 15 6	

		l.	s.	d.
	<b>Cattle Creditor.</b>			
13	By Thomas Ford, sold him the Skins and Offal	£. 4	15	6
11	By William Afry, ditto the Tallow, weight } 75 lb. at 2 ½ d. per lb.	0	17	6
		0	15	7 ½
6	<b>Poultry (41) Creditor.</b>			
9	By Expences of House-keeping, three pounds three shillings and two-pence, killed this Quarter, viz.			
	36 Fowls at 1 s. each	£. 1	16	0
	17 Ducks at 1 s. ditto	0	17	0
	3 Geese at 2 s. ditto	0	6	0
	200 Eggs at 16 for 4 d.	0	4	2
7	<b>Dairy (41) Creditor.</b>			
9	By Expences of House-keeping, four pounds fourteen shillings and six-pence, for 162 lb. of Butter, at 7 d. per lb. received this Quarter			
6	<b>Poultry (27) Debtor.</b>			
	To sundry Accounts, one pound six shillings and five pence, given to them this Quarter, viz.			
5	To Grainary, for 10 Bushels of Barley, at 2 2	£. 1	1	8
4	To Provender, for 3 ditto of Oates, at 1 7	0	4	9
6	<b>Cart Horses (27) Debtor.</b>			
4	To Provender, twenty-four pounds eleven shillings and nine-pence, given to them this Quarter, viz.			
	l. s. d.			
	15 quarters of Oats, at 0 12 3 per qu.	£. 9	3	9
	3 ½ quarters of Beans, at 0 16 0 ditto	2	16	0
	8 loads of Hay, at 1 11 6 per Load	12	12	0
6	<b>Cart Horses (27) Creditor.</b>			
	By sundry Accounts, ten pounds eleven shillings and six-pence, they having, besides the Work relating to this year's Crop, done the following, viz.			
7	By Home Farm 1749, for Ploughing, Har- rowing, &c. towards next year's Crop	£. 3	7	6
5	By Grainary, carried out 4 Loads of Corn, at 6 s. per Load	1	4	0
8	By Firing, brought in 20 chalders of Coals, at ditto	6	0	0



# JOURNAL at Commerce-Hall, October 3, 1748.

16

		Provender (26)	Creditor.	l.	s.	d.
4	2	By Cash, sixteen pounds, sold to Edward Lee 10 Loads of Hay, at £ 1 10 0, for ready Money	- - -	16	0	0
7	13	Home Farm 1749. (29, 32)	Debtor.			
		To Daniel Edwards, seven pounds four shillings, bought of him 4 Quarters of feed Wheat, at 36 s. per Quarter	- - -	7	4	0
		October 10.				
6	11	Cattle (29)	Debtor.			
		To Benjamin Cole, twelve pounds ten shillings, bought of him 20 Sheep, at 12 s. 6 d. each	- - -	12	10	0
		October 13.				
5	11	Grainary (27)	Creditor.			
		By Richard Smith, nine pounds, sold him 10 Quarters of Barley, at 18 s. per Quarter	- - -	9	0	0
		October 16.				
13	2	Thomas Ford (10)	Creditor.			
		By Cash, three shillings, received of him the Balance of his Account	- - -	0	3	0
		October 21.				
11	2	Richard Smith (10)	Creditor.			
		By Cash, nine pounds, received of him for Barley, sold the 13th Instant	- - -	9	0	0
		October 25.				
5	5	Grainary (63)	Debtor.			
		To Corn of the growth 1748, twenty-two pounds ten shillings, winnowed this Month 15 Quarters of Wheat, at £. 1 10 0 per Quarter	- - -	22	10	0
		October 28.				
5	11	Grainary (27)	Creditor.			
		By Richard Smith, seventeen pounds, sold him 10 Quarters of Wheat, at £. 1 14 0 per Quarter	- - -	17	0	0
		November 4.				
10		Charles Dent (10)	Creditor.			
		By sundry Accounts, sixty pounds, received of him the remainder of his half Year's Rent, due at Midsummer last, viz.				
2		By Cash	£. 44 5 6			
3		By Deductions from Rent, allowed half a Year's } Land-Tax	15 14 6			
				60	0	0

4	Provender	(29)	Debtor.	l.	s.	d.
13	To Daniel Edwards, nine pounds seven shillings and six-pence, bought of him 15 Quarters of Oats, at 12 s. 6 d. per Quarter			9	7	6
	November 7.					
13	Daniel Edwards	(10)	Debtor.			
2	To Cash, seven pounds four shillings paid him for seed Wheat, bought the 3d of October last			7	4	0
	November 12.					
5	Grainary	(26)	Creditor.			
2	By Cash, nine pounds ten shillings, sold Edward Fisher 10 Quarters of Beans, at 19 s. per Quarter			9	10	0
	November 16.					
11	Richard Smith	(10)	Creditor.			
2	By Cash, seventeen pounds, received of him for Wheat, sold him the 28th of October last			17	0	0
	November 22.					
10	Edward Field	(10)	Creditor.			
2	By Cash, fourteen pounds five shillings, received of him a Quarter's Rent, due at Lady-day last			14	5	0
	November 25.					
5	Grainary	(63)	Debtor.			
5	To Corn of the growth 1748, twenty-nine pounds sixteen shillings and three-pence, winnowed this Month 19 Quarters 7 Bushels of Wheat, at £. 1 10 0 per Quarter			29	16	3
	November 29.					
6	Cattle	(26)	Creditor.			
2	By Cash, one pound ten shillings, sold Simon Lee two Sheep at, 15 s. per Sheep			1	10	0
	December 1.					
5	Grainary	(29)	Creditor.			
11	By Richard Smith, twenty-five pounds, sold him 15 Quarters of Wheat, at £. 1 13 4 per Quarter			25	0	0
	December 5.					
8	Candles	(27)	Debtor.			
11	To William Astrey, one pound nineteen shillings, bought of him 6 Dozen of Candles, at 6 s. 6 d. per Dozen			1	19	0

**JOURNAL at Commerce-Hall, December 7, 1748.**

18

1	Traffick Sealand, Esq; (8) Creditor.				
13	By Andrew Chapman, of Colchester, one hundred fifty pounds, received per Post, a Bill drawn on him by Walter Whistler, payable to Traffick Sealand, Esq; or order, at sight	150	0	0	
	December 11.				
13	Andrew Chapman of Colchester (10) Creditor.				
2	By Cash, one hundred fifty pounds, received of him in full of the above Bill	150	0	0	
	December 14.				
2	Cash (32, 41) Creditor.				
	By sundry Accounts, twenty pounds and three-pence, paid the Smith's Bill for this Year, viz.				
3	By Repairs at Commerce-Hall, Work done there	£. 3	16	4	
3	By Tenants Repairs ditto, at Tenants Houses	5	7	9	
7	By Implements of Husbandry, Work done to them	2	1	6	
6	By Cart Horses, for shoeing them	8	14	8	
		20	0	3	
	December 17.				
2	Cash (41) Creditor.				
	By sundry Accounts, thirty pounds fifteen shillings and five-pence, paid the Carpenter's Bill for this Year, viz.				
3	By Repairs at Commerce-Hall, Work done there	£. 14	16	8	
3	By Tenants Repairs, at Tenants Houses	15	18	9	
		30	15	5	
	December 25.				
5	Grainary (63) Debtor.				
5	To Corn of the growth 1748, seventeen pounds five shillings, winnowed this Month 11 Quart. 4 Bush. of Wheat, at £. 1 10 0 per Quarter	17	5	0	
9	Expences of House-keeping (41) Debtor.				
2	To Cash, thirty-two pounds seventeen shillings and eleven pence, for Provisions bought since the 29th of September last, viz.				
	482 lb. of Meat, at 3 d. per lb.	£. 6	0	6	
	Bread	7	17	10	
	Small Beer	8	10	0	
	Small Articles	10	9	7	
		32	17	11	



	Cash	(41)	Creditor.	l.	s.	d.
2	By sundry Accounts, twenty four pounds and four pence, paid Labourers Wages during the said Time, viz.					
9	By Garden, for Work done there			£.	11	16 8
7	By Home Farm 1749, ditto				7	15 2
5	By Grainary, for threshing and carrying Corn to Market				4	8 6
					24	0 4
9	Contingent Expenses	(41)	Debtor.			
2	To Cash, four pounds eight shillings and six-pence, paid sundry petty Expenses this Quarter				4	8 6
6	Cattle	(41, 27)	Creditor.			
	By sundry Accounts, four pounds five shillings and ten-pence half-penny; killed this Quarter, viz.					
9	By Expenses of House-keeping, for 4 Sheep, weighing 256 lb. at 3 d. per lb.			£.	3	4 0
13	By Thomas Ford, fold to him the Skins and Offal				0	11 8
11	By William Astrey, fold to him the Tallow, weight 49 lb. at 2½ d. per lb.				0	10 2½
					4	5 10½
6	Poultry	(41)	Creditor.			
9	By Expenses of House-keeping, two pounds two shillings and one penny, used this Quarter, viz.					
	s.					
	18 Fowls at 1 each			£.	0	18 0
	12 Ducks at 1				0	12 0
	5 Geese at 2				0	10 0
	50 Eggs at 8 for 4 d.				0	2 1
					2	2 1
7	Dairy	(41)	Creditor.			
9	By Expenses of House-keeping, three pound three shillings, received this Quarter 108 lb. of Butter, at 7 d. per lb.				3	3 0
6	Poultry	(27)	Debtor.			
	To sundry Accounts, one pound eleven shillings and three-pence, given to them this Quarter, viz.					
5	To Grainary, for 11 ½ Bushels of Barley at 2 s. 2 d. per Bushel			£.	1	4 11
4	To Provender, for 4 Bushels of Oats, at 1 s. 7 d. per Bushel				0	6 4
					1	11 3

## 20

	<i>l.</i>	<i>s.</i>	<i>d.</i>
17	12	6	
19	15	6	
458	10	0	
30	0	0	
8	15	0	

14	Ballance	(46)	Debtor.	d.
	To sundry Accounts, five hundred and ten pounds twelve shillings and five pence half-penny, for the following things remaining this Day, under the Care of Faithful Reeve, viz.			
6	To Cattle, viz.			
	For	1 Bull	- - at 2 10 0 - 12 10 0	
	For	9 Cows	- - at 2 15 0 - 24 15 0	
	For	20 Sheep	- - at 0 13 0 - 13 0 0	£.
				40 5 0
6	To Poultry, viz.			
	For	26 Fowls	- - at 0 1 0 - 1 6 0	
	For	11 Turkeys	- - 0 2 6 - 1 7 6	
	For	13 Ducks	- - 0 1 0 - 0 13 0	
	For	2 Geese	- - 0 2 0 - 0 4 0	
				3 10 6
6	To Cart Horses, for seven, worth			23 0 0
7	To Implements of Husbandry, worth			44 16 8
7	To Dairy, for Utensils, valued at			10 10 0
4	To Provender, viz.			
	For	109 Loads of Hay	at 1 10 0 - 163 10 0	
	qurs.	bus.		
	For	10 $3\frac{3}{4}$ of Oats	- 0 12 6 - 6 10 10 $\frac{1}{4}$	
	For	1 $4\frac{1}{2}$ of Beans	- 0 17 0 - 1 6 8 $\frac{1}{2}$	
				171 7 5
8	To Firing, viz.			
	For	12 Ch. of Coals	at 2 0 0 - 24 0 0	
	For	2 Stacks of Chucks	2 4 6 - 4 9 0	
				28 9 0
8	To Candles,			
	For	4 Dozen	- at 0 6 6 - - -	1 6 0
5	To Grainary, viz.			
	qu.	bu.		
	For	28 $3\frac{1}{2}$ of Wheat	at 1 10 0 - 42 13 11 $\frac{1}{2}$	
	For	0 2 of Barley	- 0 16 0 - 0 4 0	
	For	6 3 of Beans	- 0 16 0 - 5 2 0	
				47 19 11 $\frac{1}{2}$
5	To Corn unthresh'd of the growth 1748,			
	For	23 5 of Wheat	at 1 10 0 - 35 8 9	
	For	80 0 of Barley	- 0 16 0 - 64 0 0	
	For	50 0 of Beans	- 0 16 0 - 40 0 0	
				139 8 9



In transferring the Journal Entries into the Leidger, (commonly called Posting) these Directions may be followed:—

Discover, by the Alphabet, in what Folio of the Leidger, the Account stands, wherein the Entry is to be posted, and turn thereto.

But if that Account be not already in the Leidger; then, in some convenient Place thereof, write the Title of the Account, with the Word Debtor toward the Left-Hand, and the Word Creditor toward the Right; return to the Alphabet, and under the proper Letter, write again the Title of the Account with the Folio of the Leidger wherein it stands.

If it appears, by the Journal, that the Account, so turned to, is Debtor, let the Entry in the Leidger be made on the Left-Hand Side of the Account, using the Word, To; but if the Account is Creditor, make the Entry on the Right-Hand Side, using the Word, By.

In both Cases; let the Year, Month, and Day, be entered, to the Left of the Columns; let the Page of the Journal, in which the Entry now posting stands, be entered in the Left-Hand Column; let the Word, To, or By, be wrote, and after it the Title of that Account, to, or by, which the present Account is Debtor, or Creditor; and let the Page of the Leidger, where such Account stands, and the Money, be entered in the Right-Hand Columns. See the Account of Traffick Sealand.

In the Accounts of Goods, let one or more Columns be ruled, to the Left of the Columns which contain the References and Money, and let the Quantities of the Goods be entered therein. See the Accounts of Corn of the Growth 1746 and 1747.

If, beside these necessary Things, there be room to insert more Words in the Line, they use such as have Relation to the Account in which you are writing: For Example, in the Accounts of Goods, insert their Price; in the Accounts of Buyers, or Sellers, insert the Times of Payment, if limited, &c.

As soon as the Entry in the Leidger is finished, let the Page, wherein it was made, be entered in the Left-Hand Column of the Journal, against the Name of the Account.

When there are many Debtors to one Creditor, as in the first Article of this Journal, the same may be posted, either by entering a different Line, for every Article in the Creditor Account, as is done in the Case above cited, (See the Account of Traffick Sealand) or by entering only one Line therein, in these or some such like Words, By sundry Accounts, (See the Account of Estate) inserting the Pages in which those Accounts are, and the Total for which the said Account is Creditor: The like may be done when there are many Creditors to one Debtor.

Be careful, before you proceed, from the posting of one Journal Entry, to begin the next, to examine whether, in doing the same, there have been equal Sums entered on the Debtor and Creditor Sides of the Accounts in the Leidger.

# Alphabet to the STEWARD's Leidger.

A		E		I	
Astrey, William	11	Edwards, Daniel	13	Implements of Husbandry	7
		Estate			
		Expences of House-keeping	9		
B		F		K	
Balance	14	Field, Edward	10		
Bell, Aaron	10	Firing	8		
Blowze, Roger	12	Ford, Thomas	13		
C		G		L	
Candles	8	Garden	9		
Cart Horses	6	Grainary	5		
Cash	2				
Cattle	6				
Chapman, Andrew	13				
Churn, Elizabeth	12				
Cole, Benjamin	11				
Contingent Charges	9				
Corn unthresh'd of growth	1746 4				
Ditto	1747 4				
Ditto	1748 5				
D		H		M	
Dairy	7	Home Farm	1746 - 7		
Deductions from Rent	3	Ditto	1747 - 8		
Dent, Charles	10	Ditto	1748 - 8		
Discompt and Co. Sir Transfer	12	Ditto	1749 - 7		
		House-keeping, Expences of	9		
		Husbandry, Implements of	7		

*Alphabet to the STEWARD's Leidger.*

N	R	W
	Reeve, Faithful - - 12	Wages, Servants - - 3
	Repairs at Commerce-Hall 3	
O	S	X
Orme, Nathan - - - 10	Sealand, Traffick, Esq; - 1	
	Servants Wages - - - 3	
	Sir Transfer Discompt and Co. 12	
	Smith Richard - - - 11	
	Sweep Ann - - - 12	
P	T	Y
Poultry - - - 6	Taxes - - - 3	
Profit and Loss - - - 13	Tenants Repairs - - 3	
Provender - - - 4		
Q	V	Z
Quarle, Philip - - - 10	Vouch, Thomas - - 11	



# COMMERCE-HALL.

		Debtor	TRAFFICK SEALAND, Esq;	l.	s.	d.
1747						
Dec. 25	2	To Thomas Vouch, due on his Bill	- - - - -	11	19	7 6
	2	To William Afrey, ditto	- - - - -	11	27	6 10
	2	To Benjamin Cole, ditto	- - - - -	11	9	5 4
	2	To Faithful Reeve, for $\frac{1}{2}$ Year's Wages due this Day	- - - - -	12	15	0 0
	2	To Roger Blowze, - $\frac{1}{2}$ ditto	- - - - -	12	4	10 0
	2	To Ann Sweet, - 1 ditto	- - - - -	12	4	0 0
	2	To Elizabeth Churn, 1 ditto	- - - - -	12	4	10 0
	2	To Home Farm 1747	- - - - -	7	39	6 8
Feb. 20	4	To Cash, returned by Arthur Rutt the Carrier	- - - - -	2	40	0 0
March 20	5	To Sir Transfer Discompt and Co. paid by a Draft on them	- - - - -	12	16	0 0
1748						
May 30	8	To Cash, paid on Account	- - - - -	2	150	10 0
July 16	11	To Grainary, for 15 Quart. of Wheat, delivered to Benjamin Bigg per Order	- - - - -	5	24	7 6
	11	To Cattle, given away to the Poor	- - - - -	6	3	10 6
Dec. 25		To Repairs, at Commerce-Hall, this Year	- - - - -	3	18	13 0
		To Servants Wages, due this Year	- - - - -	3	37	10 0
		To Taxes, paid this Year	- - - - -	3	11	12 8
		To Firing, expended this Year	- - - - -	8	52	4 6
		To Candles, expended this Year	- - - - -	8	8	5 9
		To Expences of House-keeping, this Year	- - - - -	9	204	6 0
		To Garden, for the Expence thereof this Year	- - - - -	9	76	0 2
		To Contingent Charges, this Year	- - - - -	9	20	16 3
		To Profit and Loss, for the balance of that Account	- - - - -	13	13	13 9
		To Balance, for the neat Value of the Effects under Faithful Reeve's Care	- - - - -	15	1222	12 3
					2022	19 7

		Debtor	ESTATE under the Care of	l.	s.	d.
1748						
June 24	10	To Faithful Reeve, for $\frac{1}{2}$ Year's Wages for collecting the Rents	- - - - -	12	10	0 0
Dec. 25	20	To ditto	- - - - -	12	10	0 0
		To Tenants Repairs, for the Amount of that Account	- - - - -	3	24	6 6
		To Deductions from Rent, for ditto	- - - - -	3	186	11 6
		To Traffick Sealand, Esq; for the balance hereof	- - - - -	1	689	2 0
					917	0 0

# COMMERCE-HALL.

1

		per Contra	Creditor.		l.	s.	d.
1747							
Dec. 25	1	By Cash, in Hands of Faithful Reeve	-	2	146	15	6½
	1	By Aaron Bell, due for 1 Year's Rent	-	10	400	0	0
	1	By Charles Dent, due for ½ Year's ditto	-	10	130	0	0
	1	By Edward Field, due for ¼ ditto	-	10	42	15	0
	1	By Home Farm 1746, for a Deficiency of Rent in that Year	-	7	50	0	0
	1	By Nathan Orme, due from him	-	10	21	16	4
	1	By Philip Quarle, ditto	-	10	8	6	8
	1	By Richard Smith, ditto	-	11	9	11	10
	1	By Corn unthresh'd of the growth 1746	-	4	29	0	0
	1	By ditto growth 1747	-	4	74	0	0
	1	By Grainary	-	5	37	0	0
	1	By Provender	-	4	39	3	3
	2	By Cattle	-	6	33	10	0
	2	By Poultry	-	6	5	0	0
	2	By Firing	-	8	27	19	0
	2	By Candles	-	8	2	2	3
	2	By Cart Horses	-	6	21	0	0
	2	By Implements of Husbandry	-	7	46	0	0
	2	By Dairy, for Utensils	-	7	12	0	0
1748	2	By Home Farm 1748	-	8	15	7	9
July 12	11	By Provender, received from Benjamin Bigg	-	4	12	10	0
Dec. 7	18	By Andrew Chapman, received a Bill drawn on him	-	13	150	0	0
25		By Estate, for the Balance of that Account	-	1	689	2	0
					2022	19	7½

## FAITHFUL REEVE

Creditor.

1748							
June 24	10	By sundry Accounts, for ½ Year's Rent, due this Day	-	8, 10	458	10	0
Dec. 25	20	By ditto for ditto	-	8, 10	458	10	0
					917	0	0

## COMMERCE-HALL.

		Debtor		CASH in the Hands of		l. s. d.			l. s. d.		
1747											
Dec.	25	1	To Traffick Sealand, Esq;		146	15	6 $\frac{1}{2}$		1		
	28	2	To Grainary, received for 5 Quarters of Wheat	-	8	0	0		5		
		3	To Aaron Bell, rec. $\frac{1}{2}$ Year's Rent, due at Michaelmas last		161	17	6		3		
Jan.	8	3	To Nathan Orme, received in full	-	21	15	0		13		
Feb.	6	4	To Grainary, received for 5 Quarters of Wheat	-	7	10	0		5		
	24	4	To Richard Smith, received in full	-	19	9	0				
1748											
March	28	6	To Grainary, received for 5 Quarters of Wheat	-	8	2	6			365	7 0 $\frac{1}{2}$
May	2	7	To Charles Dent, rec. $\frac{1}{2}$ Year's Rent, due at Christmas last		114	5	6		10		
	7	7	To Philip Quarle, rec. in full by Composition	-	3	6	6		13		
June	7	8	To Edward Field, rec. $\frac{1}{4}$ Rent, due at Midsum. 1747		14	5	0		10		
	11	8	To Richard Smith, received in full	-	17	0	0		11		
July	8	11	To Grainary, received for 12 Quarters of Wheat	-	10	10	0		5	156	19 6
	28	11	To Aaron Bell, rec. the rem. of $\frac{1}{4}$ Rent due Lady-day last		132	3	6		10		
Aug.	12	12	To Edward Field, rec. $\frac{1}{4}$ Year's Rent due at Christmas last		14	5	0		10		
Sept.	6	13	To Grainary, received for 10 Quarters of Barley	-	8	5	0		5		
	13	13	To Charles Dent, received on Account of Rent	-	70	0	0		10		
										235	3 6
Oct.	3	16	To Provender, received for 10 Loads of Hay	-	16	0	0		4		
	16	16	To Thomas Ford, received in full	-	0	3	0		13		
	21	16	To Richard Smith, received in full	-	9	0	0		11		
Nov.	4	16	To Charles Dent, rec. the rem. of $\frac{1}{4}$ Rent due at Midf. last		44	5	6		10		
	12	17	To Grainary, received for 10 Quarters of Beans	-	9	10	0		5		
	16	17	To Richard Smith, rec. for Wheat sold the 28th of Octob.		17	0	0		11		
	22	17	To Edward Field, rec. $\frac{1}{4}$ Year's Rent due at Lady-day last		14	5	0		10		
	29	17	To Cattle, received for 2 Sheep sold	-	1	10	0		6		
Dec.	11	18	To Andrew Chapman, rec. in full for a Bill drawn on him		150	0	0		13		
										261	13 6
										1019	3 6 $\frac{1}{2}$



# COMMERCE-HALL.

2

			l.	s.	d.	l.	s.	d.
<b>FAITHFUL REEVE</b>			<b>Creditor.</b>					
1747								
Jan. 19	3	By Thomas Vouch, paid him on Account	10	10	0	11		
28	3	By William Afrey, paid in full	27	6	0	11		
	3	By Benjamin Cole, ditto	9	5	0	11		
	3	By Thomas Vouch, ditto	8	12	6	11		
	4	By Roger Blowze, ditto	4	10	0	12		
	4	By Anne Sweep, ditto	4	0	0	12		
	4	By Elizabeth Churn, ditto	4	10	0	12		
	4	By Faithful Reeve, paid on Account	10	10	0	12		
Feb. 20	4	By Traffick Sealand, returned to him by Ar. Rutt, Carrier	40	0	0	1		
1748	4	By Profit and Loss, paid for return of ditto	0	10	0	19		
March 25	5	By Expences of House-keeping, paid this Quarter	29	13	4	9		
	5	By sundry Accounts, paid Labourers Wages this Qu. 5,8,9	50	4	0			
	5	By Contingent Charges, paid this Quarter	3	8	4	9		
						202	19	2
April 4	7	By Provender, paid for 10 Quarters of Oats	5	15	0	4		
15	7	By Poultry, paid for 15 Chickens	0	10	0	6		
24	7	By Implements of Husb. paid W. Faber's Bill for Repairs	3	16	0	7		
May 18	8	By Benjamin Cole, paid for a Cart Horse bought March 5	5	0	0	11		
30	8	By Traffick Sealand, Esq; paid him	150	0	0	1		
June 24	8	By Expences of House-keeping, paid this Quarter	35	16	10	8		
	9	By sundry Accounts, paid Labourers this Quarter 5,8,9	68	10	0			
	9	By Contingent Charges, paid this Quarter	5	6	11	9		
						274	14	9
Aug. 8	12	By sundry Accounts, paid Servants Wages to Midsummer last	43	5	0	12		
15	12	By Deductions from Rent, paid a Year's Land Tax	78	17	6	3		
19	12	By Taxes, ditto Window Tax	5	16	0	3		
29	13	By sundry Accounts, ditto Poors Rate	9	10	6	8		
Sept. 2	13	By Poultry, paid for 10 Geese	0	15	0	6		
13	13	By Benjamin Cole, paid him on Account	6	0	0	11		
29	14	By Expences of House-keeping, paid this Quarter	58	17	7	9		
	14	By sundry Accounts, paid Labourers this Quarter 5,7,8,9,	59	9	6			
	14	By Contingent Charges, paid this Quarter	7	12	6	9		
						270	3	7
Nov. 7	17	By Daniel Edwards, paid for seed Wheat, bought Oct. 3	7	4	0	13		
Dec. 14	18	By sundry Accounts, paid for Smiths Work this Year 3,5,7,6	20	0	3			
	18	By sundry Accounts, for Carpenters ditto	30	15	5	3		
	25	By Expences of House-keeping, paid this Quarter	32	17	11			
	19	By sundry Accounts, paid Labourers this Quarter 3,7,9	24	0	4	9		
	19	By Contingent Charges, paid this Quarter	4	8	6	7		
						119	6	5
		By Balance, remaining in the Hands of Faithful Reeve				151	19	7½
						1019	3	6½

## COMMERCE-HALL.

		Debtor	REPAIRS at Commerce-Hall.		l.	s.	d.
1748							
Dec.	14	18	To Cash, paid for Smith's Work	2	3	16	4
	17	18	To ditto, paid for Carpenter's Work	2	14	16	8
					18	13	0
		Debtor	TENANTS REPAIRS.				
1747							
Dec.	14	18	To Cash, paid for Smiths Work	2	5	7	9
	17	18	To ditto, paid for Carpenter's Work	2	15	18	9
					21	6	6
		Debtor	DEDUCTIONS from Rent.				
1747							
Dec.	28	3	To Aaron Bell, allowed $\frac{1}{2}$ a Year's Land Tax	10	38	2	6
1748							
May	2	7	To Charles Dent, allowed ditto	10	15	14	6
July	25	11	To Aaron Bell, ditto	10	38	2	6
Aug.	15	12	To Cash, paid 1 Year's Land Tax for Hall, Gardens, and Home Farm	2	78	17	6
Nov.	4	16	To Charles Dent, allowed $\frac{1}{2}$ a Year's Land Tax	10	15	14	6
					186	11	6
		Debtor	SERVANTS WAGES.				
1748							
June	24	10	To Faithful Reeve, for $\frac{1}{2}$ a Year's Wages due this Day	12	10	0	0
		10	To Roger Blowze, for ditto	12	4	10	0
		10	To Anne Sweep, for ditto	12	2	0	0
		10	To Elizabeth Churn, for ditto	12	2	5	0
Dec.	25	20	To Faithful Reeve, for $\frac{1}{2}$ a Year's Wages due this Day	12	10	0	0
		20	To Roger Blowze, for ditto	12	4	10	0
		20	To Anne Sweep, for ditto	12	2	0	0
		20	To Elizabeth Churn, for ditto	12	2	5	0
					37	10	0
		Debtor	TAXES.				
1748							
Aug.	19	12	To Cash, paid 1 Year's Window Tax for the Hall	2	5	16	0
	29	13	To ditto, paid Poors Rate for the Hall and Gardens	2	5	16	8
					11	12	8

COMMERCE-HALL.

3

	per Contra	Creditor.	l.	s.	d.
1748 Dec. 25	By Traffick Sealand, Esq;		1	18	13 0
1748 Dec. 25	By Estate		1	21	6 6
1748 Dec. 25	By Estate		1	186	17 6
1748 Dec. 25	By Traffick Sealand, Esq;		1	37	10 0
1748 Dec. 25	By Traffick Sealand, Esq;		1	11	12 8



## COMMERCE HALL.

		Debtor	CORN unthresh'd of the growth 1746.			l. s. d.		
			Wheat					
			Qu. Bu.					
1747								
Dec. 25	1	To Traffick Sealand, Esq;	20 0	- -	- -	1	29	0 0
1748								
Dec. 25		To Home Farm 1746, for the Balance	1 6	- -	- -	7	2	10 9
			21 6				31	10 9

		Debtor	CORN unthresh'd of the growth 1747.			l. s. d.		
			Wheat	Barley	Beans			
			Qu. Bu.	Qu. Bu.	Qu. Bu.			
1747								
Dec. 25	1	To Traffick Sealand, Esq;	20 0	30 0	30 0	1	74	0 0
1748								
Dec. 25		To Home Farm 1747, for the Balance	0 2½	3 5	- -	7	3	3 5½
			20 2½	33 5	30 0		77	3 5½

		Debtor	PROVENDER.				l. s. d.		
			Hay 1748	Hay 1747	Oates	Beans			
			Loads	Loads	Qu. Bu.	Qu. Bu.			
1747									
Dec. 25	1	To Traffick Sealand, Esq;	- -	28	21 0	8 0	1	59	3 3
1748									
March 25	6	To Corn of growth 1747 -	- -	- -	- -	5 2½	4	3	19 8½
April 4	7	To Cash, brought of E. Harris	- -	- -	10 0	- -	2	5	15 0
May 7	8	To Aaron Bell -	- -	7	- -	- -	19	10	10 0
June 29	10	To ditto -	- -	12	- -	- -	10	19	4 0
July 12	11	To Traffick Sealand, Esq;	- -	- -	20 0	- -	1	12	10 0
Aug. 8	12	To Home Farm 1748 -	100	- -	- -	- -	8	150	0 0
Nov. 6	17	To Daniel Edwards -	- -	- -	15 0	- -	13	9	7 6
Dec. 25	20	To Cart Horses, for their Lab.	- -	- -	- -	- -	6	1	5 0
			100	147	66 0	31 2½		271	14 5½

# COMMERCE-HALL.

4

		per Contra	Creditor.	Wheat		l.	s.	d.
				Qu.	Bu.			
1747				21	6			
Jan. 25	3	By Grainary	-			5	31	10 9

		per Contra	Creditor.	Wheat		Barley		Beans		l.	s.	d.
				Qu.	Bu.	Qu.	Bu.	Qu.	Bu.			
1747				6	6	9	4	-	-			
Feb. 25	4	By Grainary, winnowed	-							5	16	18 3
1748												
March 25	6	By Provender, ditto	-	-	-	-	-	5	2½	4	3	19 8½
April 25	7	By Grainary, ditto	-	5	3½	8	4	-	-	5	14	5 2½
May 25	8	By ditto, ditto	-	-	-	15	5	-	-	5	11	14 4½
June 24	10	By ditto, ditto	-	-	-	-	-	12	5	5	9	9 4½
July 25	11	By ditto, ditto	-	4	4	-	-	5	0	5	10	5 0
Aug. 25	13	By ditto, ditto	-	3	5	-	-	4	6	5	8	16 ½
Dec. 25		By Home Farm 1747, for Balance	-	-	-	-	-	2	2½	7	1	14 8½
				20	2½	33	5	30	0		77	5½

		per Contra	Creditor.	Hay		Oates		Beans		l.	s.	d.
				Loads		Qu.	Bu.	Qu.	Bu.			
1748												
March 25	6	By Cart Horses, given them	-	7		12	6	2	2	6	18	16 8½
	6	By Poultry, ditto	-	-		0	3	-	-	6	0	4 0
June 24	9	By ditto, ditto	-	-		0	4½	-	-	6	0	6 4½
	10	By Cart Horses, ditto	-	8		14	0	3	0	6	22	2 0
Sept. 29	15	By Poultry, ditto	-	-		0	3	-	-	6	0	4 9
	15	By Cart Horses, ditto	-	8		15	0	3	4	6	24	11 9
Octob. 3	16	By Cash, received for	-	10		-	-	-	-	2	16	0 0
	19	By Poultry, given them	-	-		0	4	-	-	6	0	6 4
Dec. 25	20	By Cart Horses, ditto	-	5		12	0	3	0	6	17	12 6
		By Balance, remaining	-	109		10	3½	1	4½	15	171	7 5½
		By Profit and Loss	-	-		-	-	-	-	13	0	2 7½
				147		66	0	13	2½		271	14 5½

## COMMERCE-HALL

Debtor

CORN unthresh'd of the growth 1748.

		Wheat		Barley		Beans		L.	s.	d.
		Qu.	Bu.	Qu.	Bu.	Qu.	Bu.			
1748										
Sept. 25	14	To Home Farm 1748	-	-				8	209	0 0
			70	0	80	0	50	0		

Debtor

GRAINARY.

		Wheat		Barley		Beans		L.	s.	d.
		Qu.	Bu.	Qu.	Bu.	Qu.	Bu.			
1747										
Dec. 25	1	To Traffick Sealand, Elq;	10	0	24	8	6	6	37	0 0
Jan. 25	3	To Corn of the growth 1746, winnowed	21	6	-	-	-	4	31	10 9
Feb. 25	4	To ditto growth 1747, ditto	6	6	9	4	-	4	16	18 3
1748										
March 25	5	To Cash, paid Labourers	-	-	-	-	-	2	4	19 6
	6	To Cart Horses, for their Labour	-	-	-	-	-	6	1	16 0
April 25	7	To Corn of the growth 1747, winnowed	5	3½	8	4	-	4	14	5 2½
May 25	8	To ditto ditto	-	-	15	5	-	4	11	14 4½
June 24	9	To Cash, paid Labourers	-	-	-	-	-	2	3	12 8
	10	To Cart Horses, for their Labour	-	-	-	-	-	6	1	4 0
	10	To Corn of the growth 1747, winnowed	-	-	-	-	12 5	4	9	9 4½
July 25	11	To ditto ditto	4	4	-	-	5 0	4	10	5 6
Aug. 25	13	To ditto ditto	3	5	-	-	4 6	4	8	16 4½
Sept. 29	14	To Cash, paid Labourers	-	-	-	-	-	2	2	0 6
	15	To Cart Horses, for their Labour	-	-	-	-	-	6	1	4 0
Oct. 25	16	To Corn of the growth 1748, winnowed	15	0	-	-	-	5	22	10 0
Nov. 25	17	To ditto ditto	19	7	-	-	-	5	29	16 3
Dec. 25	18	To ditto ditto	11	4	-	-	-	5	17	5 0
	19	To Cash, paid Labourers	-	-	-	-	-	2	4	8 6
	20	To Cart Horses, for their Labour	-	-	-	-	-	6	3	6 0
			98	3½	57	5	28	3	232	2 2½



# COMMERCE-HALL.

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		per Contra			Creditor.			l.	s.	d.
			Wheat	Barley	Beans					
			Qu. Bu.	Qu. Bu.	Qu. Bu.					
1748										
Oct.	25	16	By Grainary, winnowed	-	-	5	22	10	0	
Nov.	25	17	By ditto ditto	-	-	5	29	16	3	
Dec.	25	18	By ditto ditto	-	-	5	17	5	0	
			By Balance, remaining	-	-	15	139	8	9	
			70 0	80 0	50 0			209	0	0

		per Contra			Creditor.			l.	s.	d.
			Wheat	Barley	Beans					
			Qu. Bu.	Qu. Bu.	Qu. Bu.					
1747										
Dec.	28	2	By Cash, received for	-	-	2	8	0	0	
Jan.	8	3	By Richard Smith, sold him	-	-	11	9	18	0	
Feb.	6	4	By Cash, received for	-	-	2	7	10	0	
March	12	4	By Sir Transfer Discompt and Co.	-	-	12	16	0	0	
1748										
March	25	6	By Poultry, given them	-	-	6	1	0	0	
	28	6	By Cash, received for	-	-	2	8	2	6	
June	4	8	By Richard Smith, sold him	-	-	11	17	0	0	
	24	9	By Poultry, given them	-	-	6	1	3	0	
July	8	11	By Cash, received for	-	-	12	10	10	0	
	16	11	By Traffick Sealand, Esq; del, by his ord.	-	-	1	24	7	6	
Aug.	1	12	By Nathaniel Orme, sold him	-	-	10	8	10	0	
Sept.	6	13	By Cash, received for	-	-	2	8	5	0	
	29	15	By Poultry, given them	-	-	6	1	1	8	
Oct.	13	16	By Richard Smith, sold him	-	-	11	9	0	0	
	28	16	By ditto ditto	-	-	11	17	0	0	
Nov.	12	17	By Cash, recived for	-	-	2	9	10	0	
Dec.	1	17	By Richard Smith, sold him	-	-	11	25	0	0	
	25	19	By Poultry, given them	-	-	6	1	4	11	
			By Balance, remaining	-	-	15	47	19	1½	
			By Profit and Loss	-	-	13	1	0	6½	
			98 3½	57 5	28 3			232	2	2½

		Debtor	CATTLE.							
			Bulls	Cows	Calves	Sheep		l.	s.	d.
1747										
Dec. 25	2	To Traffick Sealand, Esq;	-	6.	2	20	1	33	10	0
1748										
April 10	7	To Benjamin Cole, bought of him	-	-	-	10	11	6	0	0
July 3	11	To Thomas Ford, ditto	1	-	-	-	13	2	10	0
Aug. 5	12	To Benjamin Cole, ditto	-	3	-	-	11	8	5	0
Oct. 10	16	To ditto - ditto	-	-	-	20	11	12	10	0
Dec. 25		To Home Farm 1748,	-	-	-	-	8	13	0	8
			1	9	2	50		75	15	8
		Debtor	POULTRY.							
			Fowles	Turkeys	Ducks	Geese	Eggs			
1747										
Dec. 25	2	To Traffick Sealand, Esq;	50	12	20	-	-	1	5	0
1748										
March 25	6	To Grainary, for Corn	-	-	-	-	-	5	1	0
	6	To Provender, ditto	-	-	-	-	-	4	0	4
April 15	7	To Cash, bought	15	-	-	-	-	2	0	10
June 24	9	To Grainary, for Corn	-	-	-	-	-	5	1	3
	9	To Provender, ditto	-	-	-	-	-	4	0	6
Sept. 2	13	To Cash, bought	-	-	-	10	-	4	0	15
	29	To Grainary, for Corn	-	-	-	-	-	5	1	1
	15	To Provender, ditto	-	-	-	-	-	4	0	4
Dec. 25	19	To ditto ditto	-	-	-	-	-	4	0	6
	19	To Grainary, ditto	-	-	-	-	-	5	1	4
		To Home Farm 1748,	65	2	40	-	370	8	0	13
			130	14	60	10	370	12	10	0
		Debtor	CART HORSES.							
							Horses			
1747										
Dec. 25	2	To Traffick Sealand, Esq;	-	-	-	6	1	21	0	0
March 5	4	To Benjamin Cole, bought of him	-	-	-	1	11	5	0	0
1748										
March 25	6	To Provender, given to them	-	-	-	-	4	18	16	8
June 24	10	To ditto - ditto	-	-	-	-	4	22	2	0
Sept. 29	15	To ditto - ditto	-	-	-	-	4	24	11	9
Dec. 14	18	To Cash, paid for shoeing them	-	-	-	-	2	8	14	8
	25	To Provender, given to them	-	-	-	-	11	17	2	6
							7	117	17	7

# COMMERCE-HALL.

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		per Contra	Creditor.				l.	s.	d.
1748			Bulls	Cows	Calves	Sheep			
March	25	5 By Sundry Accounts, killed	-	-	2	3	6	12	3½
June	24	9 By ditto - ditto	-	-	-	11	12	8	7
July	21	11 By ditto, given to the Poor	-	-	-	4	4	5	3½
Sept.	29	14 By ditto, killed for the Use of the Fam.	-	-	-	6	6	8	7½
Nov.	29	17 By Cash, fold to Simon Lee	-	-	-	2	2	1	10
Dec.	25	19 By Sundry Accounts, killed for the Fam.	-	-	-	4	4	5	10½
		By Balance, remaining	1	9	-	20	15	40	5
			1	9	2	50	75	15	8

		per Contra	Creditor.					l.	s.	d.
1748			Fowls	Turkeys	Ducks	Geese	Eggs			
March	25	6 By Expences of House-keeping	28	3	6	-	-	9	2	1
June	24	9 By ditto - -	22	-	12	-	120	9	1	12
Sept.	29	15 By ditto - -	36	-	17	3	200	9	3	3
Dec.	25	19 By ditto - -	18	-	12	5	50	9	2	2
		By Balance, remaining	26	11	13	2	-	15	3	10
			130	14	60	10	370	12	10	0

		per Contra	Creditor.				l.	s.	d.
1748			Horses						
March	25	6 By Sundry Accounts, for their Labour	-	-	-	-	3	12	0
June	24	10 By Grainary, - ditto	-	-	-	-	5	1	4
Sept.	29	15 By Sundry Accounts, ditto	-	-	-	-	10	11	6
Dec.	25	20 By ditto, - ditto	-	-	-	-	19	15	6
		By Balance	-	-	-	7	15	23	0
		By Home Farm 1748, for the Balance	-	-	-	-	8	59	14
						7	117	17	7½



## COMMERCE HALL.

		Debtor	HOME FARM 1746.		l.	s.	d.
1747	Dec. 25	1	To Traffick Sealand, Esq;	1	50	0	0
		Debtor	IMPLEMENTS of Husbandry.				
1747	Dec. 25	2	To Traffick Sealand, Esq;	1	46	0	0
1748	April 24	7	To Cash, paid William Faber for sundry Repairs	2	3	16	0
Dec. 14	18		To Cash, paid for Smiths Work	2	2	1	6
					51	17	6
		Debtor	DAIRY.				
1747	Dec. 25	2	To Traffick Sealand, Esq;	1	12	0	0
1748	Dec. 25		To Home Farm 1748, for the Balance	8	13	13	11
					25	13	11
		Debtor	HOME FARM 1747.				
1748	Dec. 25		To Corn of the growth 1747	4	1	14	8½
			To Profit and Loss, for the Balance hereof	13	40	15	5
					42	10	15½
		Debtor	HOME FARM 1749.				
1748	Sept. 29	14	To Cash, paid Labourers	2	5	16	10
		5	To Cart Horses, for their Labour	6	3	7	6
Oct. 3	18		To Daniel Edwards, for seed Wheat	13	7	4	0
Dec. 25	19		To Cash, paid Labourers	2	7	15	2
	20		To Cart Horses, for their Labour	6	15	4	6
					39	8	0

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[illegible]

## COMMERCE HALL.

		Debtor	HOME FARM, 1748.		l.	s.	d.
1747							
Dec. 25	2	To Traffick Sealand, Esq;	for Charges paid in the last Year	1	15	7	9
1748							
March 25	5	To Cash, paid Labourers		2	28	16	6
28	7	To Nathaniel Orme, for seed Barley		10	2	14	0
June 24	9	To Cash, paid Labourers		2	35	17	10
	10	To Estate, under the Care of Faithful Reeve, for $\frac{1}{2}$ Year's Rent due this Day		1	100	0	0
	10	To Faithful Reeve, for $\frac{1}{2}$ Year's Wages		12	10	0	0
Aug. 29	13	To Cash, paid the Pools Rate		2	3	13	10
Sept. 29	14	To ditto, paid Labourers		2	30	17	8
Dec. 25	20	To Estate, under the Care of Faithful Reeve, for $\frac{1}{2}$ Year's Rent due this Day		1	100	0	0
	20	To Faithful Reeve, for $\frac{1}{2}$ Year's Wages		12	10	0	0
		To Cart Horses, for their Labour		6	59	14	7 $\frac{1}{2}$
		To Implements of Husbandry, for their Wear		7	7	0	10
					404	3	0 $\frac{1}{4}$

		Debtor	FIRING.				
			Coals	Wood			
			Chald.	Stacks			
1747							
Dec. 25	2	To Traffick Sealand, Esq;	13 $\frac{1}{2}$	5	27	19	0
March 16	5	To Thomas Vouch, bought of him	5	-	9	0	0
1748							
March 25	5	To Cash, paid Labourers	-	2	1	18	6
	6	To Cart Horses, for their Labour	-	6	1	16	0
Sept. 20	13	To Thomas Vouch, bought of him	20	-	34	0	0
29	15	To Cart Horses, for their Labour	-	6	6	0	0
			38 $\frac{1}{2}$	6	80	13	6

		Debtor	CANDLES.				
			s.	d.	Dozen		
1747							
Dec. 25	2	To Traffick Sealand, Esq; at 6	6	per Dozen, for	6 $\frac{1}{2}$	1	2 2 3
1748							
May 12	8	To William Afrey, - at 6	6	ditto	5	11	1 12 6
Sept. 10	13	To ditto - - at 6	6	ditto	12	11	3 18 0
Dec. 5	17	To ditto - - at 6	6	ditto	6	11	1 19 0
					29 $\frac{1}{2}$		9 11 9



# COMMERCE-HALL.

8

		per Contra	Creditor.				
					l.	s.	d.
1748							
Aug.	8 12	By Provender, for Hay grown hereon		4	150	0	0
Sept.	25 14	By Corn of the growth 1748, &c. ditto		5	209	0	0
Dec.	25	By Cattle, for the Balance of that Account		6	13	0	8
		By Poultry, ditto		6	0	13	11 $\frac{1}{2}$
		By Dairy, ditto		7	13	13	11
		By Balance		14	17	14	5 $\frac{1}{4}$
					404	3	0 $\frac{1}{4}$
		per Contra	Creditor.				
1748							
Dec.	25	By Balance, remaining this Day					
		By Traffick Sealand, Esq; expended this Year					
				Coals Chald.	Wood Stacks		
				12	2	14	28
				26 $\frac{1}{2}$	4	1	52
				38 $\frac{1}{2}$	6		80
							13
							6
		per Contra	Creditor.				
1748							
Dec.	25	By Balance, remaining this Day at 6 s. 6 d. per Dozen					
		By Traffick Sealand, Esq; expended this Year					
				Dozen			
				4	14	1	6
				25 $\frac{1}{2}$	1	8	5
				29 $\frac{1}{2}$		9	11
							9

## COMMERCE-HALL.

		Debtor		EXPENCES of House keeping.																										L. s. d.		
		Dairy			Meat			Poultry			Bread			Beer			Sundries															
		l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.													
1748																																
March 25	5	To Cash	-	-	5	7	0	-	-	-	6	2	0	8	5	0	9	19	4	2	29	13	4									
	5	To Cattle	-	-	5	11	0	-	-	-	-	-	-	-	-	-	-	-	-	6	5	11	0									
	6	To Poultry	-	-	-	-	-	2	1	6	-	-	-	-	-	-	-	-	-	6	2	1	6									
	6	To Dairy	3	1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	3	1	3									
June 24	8	To Cash	-	-	6	14	0	-	-	-	7	7	6	9	18	6	11	16	10	2	35	16	10									
	9	To Poultry	-	-	-	-	-	1	12	9	-	-	-	-	-	-	-	-	-	6	1	12	9									
	9	To Cattle	-	-	9	7	3	-	-	-	-	-	-	-	-	-	-	-	-	6	9	7	3									
	9	To Dairy	4	5	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	4	5	2									
Sept. 29	14	To Cash	-	-	11	4	0	-	-	-	12	18	8	19	18	6	14	16	5	2	58	17	7									
	15	To Poultry	-	-	-	-	-	3	3	2	-	-	-	-	-	-	-	-	-	6	3	3	2									
	15	To Dairy	4	14	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	4	14	6									
	18	To Cattle	-	-	4	15	6	-	-	-	-	-	-	-	-	-	-	-	-	6	4	15	6									
Dec. 25	18	To Cash	-	-	6	0	6	-	-	-	7	17	10	8	10	0	10	9	7	2	32	17	11									
	19	To Cattle	-	-	3	4	0	-	-	-	-	-	-	-	-	-	-	-	-	6	3	4	0									
	19	To Poultry	-	-	-	-	-	2	2	1	-	-	-	-	-	-	-	-	-	6	2	2	1									
	19	To Dairy	3	3	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	3	3	0									
		15 3 11			52 3 3			8 19 6			34 6 0			46 12 0			47 2 2			204 6 10												

## Debtor

## GARDEN.

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## Debtor

## CONTINGENT CHARGES.

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# COMMERCE-HALL.

9

1748  
Dec. 25

per Contra

Creditor:

By Traffick Sealand, Esq;

	l.	s.	d.
1	204	6	10

1748  
Dec. 25

per Contra

Creditor:

By Traffick Sealand, Esq;

	l.	s.	d.
1	76	0	2

1748  
Dec. 25

per Contra

Creditor:

By Traffick Sealand, Esq;

	l.	s.	d.
1	20	16	3



## COMMERCE-HALL.

		Debtor	AARON BELL.		l.	s.	d.
1747							
Dec. 25	1	To Traffick Sealand, Esq; for 1 Year's Rent,	- due this Day	1	400	0	0
1748							
June 24	10	To Estate, under the Care of Faithful Reeve, for $\frac{1}{2}$ Year's Rent, ditto		1	200	0	0
Dec. 25	20	To ditto	- - - - - ditto	1	200	0	0
					800	0	0
		Debtor	CHARLES DENT.				
1747							
Dec. 25	1	To Traffick Sealand, Esq; for $\frac{1}{2}$ Year's Rent,	- due this Day	1	130	0	0
1748							
June 24	10	To Estate, under the Care of Faithful Reeve, for $\frac{1}{2}$ Year's Rent, ditto		1	130	0	0
Dec. 25	20	To ditto	- - - - - ditto	1	130	0	0
					390	0	0
		Debtor	EDWARD FIELD.				
1748							
Dec. 25	1	To Traffick Sealand, Esq; for $\frac{1}{2}$ Year's Rent,	- due this Day	1	42	15	0
1748							
June 24	10	To Estate, under the Care of Faithful Reeve, for $\frac{1}{2}$ Year's Rent, ditto		1	28	10	0
Dec. 25	20	To ditto,	- - - - - ditto	1	28	10	0
					99	15	0
		Debtor	NATHAN ORME.				
1747							
Dec. 25	1	To Traffick Sealand, Esq; due from him	- - -	1	21	16	4
1748							
Aug. 1	12	To Grainary, for 5 Quarters of Wheat	- - -	5	8	10	0
					30	6	4
		Debtor	PHILIP QUARLE.				
1747							
Dec. 25	1	To Traffick Sealand, Esq; due from him	- - -	1	8	6	8
1748							
March 25	5	To Cattle, for Skins and Offal of 3 Sheep and 2 Calves	- - -	6	0	10	8
					8	17	4

# COMMERCE-HALL.

10

		per Contra	Creditor.		l.	s.	d.
1747							
Dec. 28	3	By Sundry Accounts, received $\frac{1}{2}$ a Year's Rent	- - - 2,	3	200	0	0
1748							
May 7	8	By Provender, bought 7 Loads of Hay	- - - 4	4	10	10	0
June 29	10	By ditto ditto 12 ditto	- - - 3	3	19	4	0
July 28	11	By Sundry Accounts, rec. the Remainder of $\frac{1}{2}$ Year's Rent, due Lady-day last	- - - 14	14	170	6	0
Dec. 25		By Balance, due from him	- - - 14	14	400	0	0
					800	0	0
		per Contra	Creditor.				
1748							
May 2	7	By Sundry Accounts, received $\frac{1}{2}$ a Year's Rent	- - - 2,	3	130	0	0
Sept. 13	13	By Cash, received on Account	- - - 2	2	70	0	0
Nov. 4	16	By Sundry Accounts, received the Remainder of $\frac{1}{2}$ a Year's Rent	- - - 2,	3	60	0	0
Dec. 25		By Balance, due from him	- - - 14	14	130	0	0
					390	0	0
		per Contra	Creditor.				
1748							
June 7	8	By Cash, received $\frac{1}{2}$ a Year's Rent	- - - 2	2	14	5	0
Aug. 12	12	By ditto, ditto	- - - 2	2	14	5	0
Nov. 22	17	By ditto, ditto	- - - 2	2	14	5	0
Dec. 25		By Balance, due from him	- - - 14	14	57	0	0
					99	15	0
		per Contra	Creditor.				
1747							
Jan. 8	3	By Sundry Accounts, received of him in full	- - - 2,	13	21	16	4
1748							
March 28	7	By Home Farm 1749, for 3 Quarters of seed Barley, at 18 s. per Quarter	- - - 8	8	2	14	0
Dec. 25		By Balance	- - - 14	14	5	16	0
					30	6	4
		per Contra	Creditor.				
1748							
May 7	7	By Sundry Accounts, received in full by Composition, at 7 s. 6 d. in the Pound	- - - 8	8	17	4	

COMMERCE-HALL.

Debtor				RICHARD SMITH.				l. s. d.			
1747											
Dec.	25	1	To Traffick Sealand, Esq; due from him	-	-	-	-	1	9	11	10
Jan.	8	3	To Grainary, sold him 12 Quarters of Barley	-	-	-	-				
1748											
June	4	8	To ditto	-	20	ditto	ditto	5	9	18	0
Oct.	13	16	To ditto	-	10	ditto	ditto	5	9	0	0
	28	16	To ditto	-	10	ditto	Wheat	5	17	0	0
Dec.	1	17	To ditto	-	15	ditto	ditto	5	25	0	0
								87 9 10			

Debtor		THOMAS VOUCH.			
1747					
Jan. 19	3 To Cash, paid him on Account	-	-	2	10 10 0
28	3 To Sundry Accounts, paid in full	-	-	2, 13	8 17 6
1748					
Dec. 25	To Balance, due to him	-	-	14	43 0 0
					62 7 6

1747		Debtor		WILLIAM ASTREY.					
Jan. 28	3	To Sundry Accounts, paid him in full	-	-	-	2	27	6	10
1748									
March 25	5	To Cattle, for Tallow of 3 Sheep	-	-	-	6	0	10	7
June 24	9	To ditto, for ditto of 11 ditto	-	-	-	6	1	10	10
July 21	11	To ditto, for ditto of 4 ditto	-	-	-	6	0	9	9
Sept. 29	15	To ditto, for ditto of 6 ditto	-	-	-	6	0	15	7
Dec. 25	19	To ditto, for ditto of 4 ditto	-	-	-	6	0	10	2
		To Balance, due to him	-	-	-	14	3	12	5
							34	16	4

		Debtor		BENJAMIN COLE.					
1747									
Jan.	28	3	To Sundry Accounts, paid him in full	-	-	2,	14	9	5 4
1748									
May	18	8	To Cash, ditto	-	-	2	5	0	0
Sept.	13	13	To Cash, paid him on Account	-	-	2	6	0	0
Dec.	25		To Balance	-	-	15	20	15	0
								41	0 4



# COMMERCE-HALL.

II

		per Contra	Creditor.		l.	s.	d.
1747							
Feb. 24	4	By Sundry Accounts, received in full	-		19	9	10
1748							
June 11	8	By Cash, - ditto	-	2	17	0	0
Oct. 23	16	By ditto, - ditto	-	2	9	0	0
Nov. 16	17	By ditto, - ditto	-	2	17	0	0
Dec. 25		By Balance, due from him	-	14	25	0	0
					87	9	10

		per Contra	Creditor.		l.	s.	d.
1747							
Dec. 25	2	By Traffick Sealand, Esq;	-	1	19	7	6
March 16	5	By Firing, for 5 Chalders of Coals	-	8	9	0	0
1748							
Sept. 20	13	By Firing, for 20 ditto	-	8	34	0	0
					62	7	6

		per Contra	Creditor.		l.	s.	d.
1747							
Dec. 25	2	By Traffick Sealand, Esq;	-	1	27	6	10
1748							
May 12	8	By Candles, for 5 Dozen, at 6s. 6d. per Dozen	-	8	1	12	6
Sept. 10	13	By ditto, - 12 ditto	-	8	3	18	0
Dec. 5	17	By ditto, - 6 ditto	-	8	1	19	0
					34	16	4

		per Contra	Creditor.		l.	s.	d.
1747							
Dec. 25	2	By Traffick Sealand, Esq;	-	1	9	5	4
March 5	4	By a Cart Horse	-	6	5	0	0
1748							
April 10	7	By Cattle, for 10 Sheep, bought of him	-	6	6	0	0
Aug. 5	12	By ditto, for 3 Cows, ditto	-	6	8	5	0
Oct. 10	16	By ditto, for 20 Sheep, ditto	-	6	12	10	0
					41	0	4

		Debtor	FAITHFUL REEVE.		l.	s.	d.
1747							
Jan. 28	14	To Cash, paid him on Account		2	10	10	0
1748							
Aug. 8	12	To Cash, paid in full to Midsummer last		2	34	10	0
Dec. 25		To Balance, due to him		14	30	0	0
					75	0	0
		Debtor	ROGER BLOWZE.				
1747							
Jan. 28	4	To Cash, paid in full		2	4	10	0
1748							
Aug. 8	12	To ditto, paid in full to Midsummer last		2	4	10	0
Dec. 25		To Balance, due to him		14	4	10	0
					13	10	0
		Debtor	ANNE SWEEP.				
1747							
Jan. 28	4	To Cash, paid in full		2	4	0	0
1748							
Aug. 8	12	To ditto, paid in full to Midsummer last		2	2	0	0
Dec. 25		To Balance, due to her		14	2	0	0
					8	0	0
		Debtor	ELIZABETH CHURN.				
1747							
Jan. 28	4	To Cash, paid in full		2	4	10	0
1748							
Aug. 8	12	To ditto, paid in full to Midsummer last		2	2	5	0
Dec. 25		To Balance, due to her		14	2	5	0
					9	0	0
		Debtor	Sir TRANSFER DISCOMPT and Company.				
1747							
March 6	4	To Grainary, for a Draft on them		5	16	0	0

# COMMERCE-HALL.

12

		<i>per Contra</i>	<i>Creditor.</i>		<i>l</i>	<i>s.</i>	<i>d.</i>
1747							
Dec. 25	2	By Traffick Sealand, Esq; due to him for $\frac{1}{4}$ a Year's Wages	-	1	15	0	0
1748							
June 24	10	By Sundry Accounts, for $\frac{1}{2}$ a Year's Wages, due this Day	-	1, 3,	8	30	0
Dec. 25	20	By ditto, - for ditto	-	1, 3,	8	30	0
						75	0
		<i>per Contra</i>	<i>Creditor.</i>				
1747							
Dec. 25	2	By Traffick Sealand, Esq; due to him for $\frac{1}{2}$ a Year's Wages	-	1	4	10	0
1748							
June 24	10	By Servants Wages	-	3	4	10	0
Dec. 25	20	By ditto	-	3	4	10	0
						13	10
		<i>per Contra</i>	<i>Creditor.</i>				
1747							
Dec. 25	2	By Traffick Sealand, Esq; for 1 Year's Wages	-	1	4	0	0
1748							
June 24	10	By Servants Wages, for $\frac{1}{2}$ a Year's Wages	-	3	2	0	0
Dec. 25	20	By ditto, ditto	-	3	2	0	0
						8	0
		<i>per Contra</i>	<i>Creditor.</i>				
1747							
Dec. 25	2	By Traffick Sealand, Esq; for $\frac{1}{2}$ a Year's Wages	-	1	4	10	0
1748							
June 24	10	By Servants Wages, for $\frac{1}{2}$ a Year's Wages	-	3	2	5	0
Dec. 25	20	By ditto, ditto	-	3	2	5	0
						9	0
		<i>per Contra</i>	<i>Creditor.</i>				
1747							
March 20	5	By Traffick Sealand, Esq; received by him	-	1	16	0	0



						L.		s.	d.
		Debtor		THOMAS FORD.					
1748									
June	24	9	To Cattle, sold him the Skins and Offal of 11 Sheep	-	-	6	1	10	6
July	21	11	To ditto, ditto - - of 4 ditto	-	-	6	0	5	0
Sept.	29	15	To ditto, ditto - - of 6 ditto	-	-	6	0	17	6
Dec.	25	19	To ditto, ditto - - of 4 ditto	-	-	6	0	11	8
								3	4
									8
		Debtor		DANIEL EDWARDS.					
1748									
Nov.	7	17	To Cash, paid him in full	-	-	2	7	4	0
Dec.	25		To Balance, due to him	-	-	14	9	7	6
								10	11
									6
		Debtor		ANDREW CHAPMAN of Colchester.					
1748									
Dec.	7	18	To Traffick Sealand, Esq; for a Bill drawn by Walter Whitster	-	-	1	150	0	0
		Debtor		PROFIT and LOSS.					
1747									
Jan.	8	3	To Nathan Orme, abated to him	-	-	10	0	1	4
Feb.	20	4	To Cash, paid Arthur Rut for the Return of 40 l.	-	-	2	0	10	0
	24	4	To Richard Smith, abated to him	-	-	11	0	0	10
1748									
May	7	7	To Philip Quarle, ditto, by a Composition at 7 s. 6 d. per L.	-	-	10	5	10	10
Dec.	25		To Home Farm 1746	-	-	7	47	9	3
			To Provender	-	-	4	0	2	7½
			To Grainary	-	-	5	1	0	6¼
								54	15
									4½

COMMERCE-HALL.

13

		per Contra	Creditor.	l.	s.	d.
1748						
July	3 11	By <i>Cattle</i> , bought of him a Bull	- - - -	6	3	10 0
Oct.	16 16	By <i>Cash</i> , received in full	- - - -	2	0	3 0
Dec.	25	By <i>Balance</i> , due from him	- - - -	14	0	11 8
					3	4 8
1748						
Octob.	3 16	By <i>Home Farm</i> 1749, for seed Wheat bought of him	- - - -	7	7	4 0
Nov.	6 17	By <i>Provender</i> , for 15 Quarters of Oats	- - - -	4	9	7 6
					10	11 6
1748						
Dec.	11 18	By <i>Cash</i> , received in full	- - - -	2	150	0 0
1747						
Jan.	28	By <i>William Afrey</i> , abated by him	- - - -	11	0	0 10
	3	By <i>Benjamin Cole</i> , ditto	- - - -	11	0	0 4
	3	By <i>Thomas Vouch</i> , ditto	- - - -	11	0	5 0
1748						
Dec.	25	By <i>Home Farm</i> 1747	- - - -	7	40	15 5
		By <i>Traffick Sealand</i> , Esq; for the Balance hereof	- - - -	1	13	13 9 1/2
					54	15 4 1/2

	Debtor	BALANCE.	l.	s.	d.
Dec. 25	To Cattle, remaining under the Care of Faithful Reeve	-	6	40	5 0
	To Poultry, ditto	-	6	3	10 6
	To Cart Horses, ditto	-	6	23	0 0
	To Implements of Husbandry, ditto	-	7	44	16 8
	To Dairy, for Utensils, ditto	-	7	10	10 0
	To Provender, ditto	-	4	171	7 5
	To Firing, ditto	-	8	28	9 0
	To Candles, ditto	-	8	1	6 0
	To Grainary, ditto	-	5	47	19 1 1/2
	To Corn unthresh'd of the growth 1748, ditto	-	5	139	8 9 1/2
	To Home Farm 1748, due therefrom	-	8	17	14 5 1/2
	To ditto 1749, laid out thereon	-	7	39	8 0
	To Aaron Bell, due from him	-	10	400	0 0
	To Charles Dent, ditto	-	10	130	0 0
	To Edward Field, ditto	-	10	57	0 0
	To Richard Smith, ditto	-	10	5	16 0
	To Nathan Orme, ditto	-	11	25	0 0
	To Thomas Ford, ditto	-	13	0	11 8
	To Cash, remaining in the Hands of Faithful Reeve	-	2	151	19 7 1/2
				1338	2 2 1/2



	per Contra	Creditor.	l	s	d
Dec. 25	By Thomas Vouch, due to him		11	43	0 0
	By William Astrey, ditto		11	3	12 5
	By Benjamin Cole, ditto		11	20	15 0
	By Daniel Edwards, ditto		13	5	7 6
	By Faithful Reeve, ditto		12	30	0 0
	By Roger Blowze, ditto		12	4	10 0
	By Anne Sweep, due to her		12	2	0 0
	By Elizabeth Cburn, ditto		12	2	5 0
	By Traffick Sealand, for the neat Value of his Effects		1	1222	12 3 1/2
				1338	2 2 1/2

Those Entries in the Leidger, which have no reference to the Journal, inserted in the Column next following the Date, relate to the Balance, and may be distinguished under the following Heads, viz.

1. The transferring of auxiliary Accounts to their Principals ;  
Thus Repairs, Servants Wages, Taxes, &c. are transferred to the Account of Traffick Sealand ;  
Tenants Repairs, and Deductions from Rent, are transferred to the Account of Estate, and Estate itself to Traffick Sealand ;  
Cart Horses, Implements of Husbandry, Cattle, Poultry, and Dairy, to Farm, &c.
2. The transferring of Gains and Losses to the Account of Profit and Loss, as in Provender, Grainary, &c. See Precept 9. and the following Articles.
3. The Entries, which relate to the above Account of Balance, and the close thereof. See Precept 10. and the following Articles.

C O M M E N T S

The *Steward's* Account being finished, the Reader is next presented with the *Employer's*, in which he will have the Opportunity of observing the manner of entering of some of the same Transactions; for those Articles, which, in the *Steward's Leidger*, compose the Account of *Traffick Sealand*, will, in the following, be found in the Account of *Faithful Reeve*.

But the Majority of the Transactions, registred in the following Books, are of a different kind from those of the former; for here the Accountant is supposed to be a considerable Merchant: Among a Variety of others, the Reader will find some Specimens of his Transactions, with, and for a Company or Copartnership, in which he is a Partner, the stating of which kind of Accounts is generally esteemed the most difficult.

In performing this, it has been judged most convenient for the Learner's Ease, to keep a separate Set of Books for each Company; by which means the Accountant is enabled to consider the Company as a single Person, whom he has entrusted with part of his Effects, and whom he occasionally transacts Business for: And the Company, in their Books, may consider each Partner as an Employer, to whom they are accountable for the Value he has in their Trade, and it's Profits; and when any Partner transacts their Business, they may consider him, in that Respect, as an Agent, to whom Commission, &c. may be allowed for his Trouble.

The Advantage which the keeping different Sets of Books has in Perspicuity, may seem, at first sight, to be over-balanced by the Labour which must be occasioned thereby; but it will soon appear, to any judicious Artist, who will take the Trouble to intermix either of the Company Accounts annexed, with the Transactions of *Traffick Sealand*, by introducing the several Partner's Accounts in Company, &c. that he will be obliged, in general, to use more Words, and frequently more entries, relating to the Companies Affairs, than appear here in both Sets of Books.

The Notes, which are inserted in the following Waste Book, will assist the Learner, if any Difficulty or Doubt should arise, concerning the manner in which the Transactions, referred to by those Notes, are entred in the Journal and Leidger.

LONDON, December 25, 1747.

I

# A N I N V E N T O R Y

Of the ESTATE and EFFECTS of  
**TRAFFICK SEALAND, Merchant,**

*Viz.*

<b>I</b> N Ready Money	-	-	-	-	£.	366	10	6	l.	s.	d.
Sundries, at <i>Commerce-Hall</i> in <i>Essex</i> , under the	}										
Care of <i>Faithful Reeve</i>		-	-	-		117	1	7	7	½	
Prime Cost of the said Estate	-	-	-	-		213	40	0	0		
Sundries *, under the Care of <i>Thomas Tap</i> , Butler	-	-	-	-		235	16	8			
Sundries, under the Care of <i>Giles Folt</i> , Coachman	-	-	-	-		395	16	8			
Sundries, under the Care of <i>Penelope Pickle</i> , House-	}										
keeper		-	-	-		126	17	6			
Furniture, (at both Houses) valued at	-	-	-	-		3400	0	0			
Apparel, valued at	-	-	-	-		160	0	0			
555 Hund. weight of Tobacco, valued at 3 <i>l.</i> 5 <i>s.</i> per	}										
Hund. weight		-	-	-		1803	15	0			
432 Hund. weight of Sugar, valued at £. 3 7 6 per	}										
Hund. weight		-	-	-		594	0	0			
12 Pieces of Broad Cloth, at 15 <i>l.</i> per Piece	-	-	-	-		180	0	0			
2 Chests, containing sundry Cutlery and Hard Wares	-	-	-	-		93	0	0			
96 Dozen of Shoes, at £. 2 <i>·</i> 10 0 per Dozen	-	-	-	-		240	0	0			
3 Boxes of sundry Threads, Tapes, Needles, &c.	-	-	-	-		156	0	0			
1550 £. Bank Stock, at 120 £. per Cent.	-	-	-	-		1860	0	0			
2100 £. New South Sea Annuities, at 95 £. per Cent.	-	-	-	-		1995	0	0			
½ a Year's Dividend, due thereon	-	-	-	-		42	0	0			
In the Hands of <i>Sir Transfer Discompt and Company</i> ,	}										
Bankers		-	-	-		2169	17	8			
Due from <i>Toper Dasball</i> , Vintner	-	-	-	-		358	16	8			
Carried forward £.						36688	18	3	½		

\* To avoid the Inconvenience that would arise by inserting too great a Number of Articles in this Account, it is supposed that *Thomas Tap* keeps a separate Account of Beer, Wine, &c. that *Giles Folt* keeps a like Account of Horses, Provender, &c. and *Penelope Pickle*, of Firing, Candles, &c. The Form and Manner of which Accounts will be similar to those of the like kind in the foregoing Account of *Faithful Reeve*.





L O N D O N, December 25, 1747.

.. 3

Brought forward £. 948 7 0    l.   s.   d.

To sundry Tradesmen, for Work done, or Goods delivered, viz.

To George Jointrule, Carpenter	£.	59	17	8
William Upright, Bricklayer	-	26	16	10
Sampson Sledge, Smith	-	19	4	8
Hector Stickum, Butcher	-	12	3	5
Francis Faggot, Baker	-	11	6	4
Matthew Mash, Brewer	-	29	17	9
Toper Dabball, Vintner	-	5	6	8
Walter Ullage, Wine Cooper	-	2	3	5
Benjamin Bigg, Corn Factor	-	38	10	0
Mess. Vatt and Score, Coal Merch.	-	84	6	0
Gregory Greaves, Tallow Chandler	-	7	9	6
Vincent Vault, Sadler	-	4	8	4
Samuel Spring, Coachmaker	-	25	0	0
Francis Fig, Grocer	-	1	11	6

328 2 1

On an accepted Bill of Exchange, payable to Takepains }  
Gaintrade, Merchant, in London, the 29th Instant }

350 0 0

1626 9 1

December 29.

Received of Messieurs Saffron and Pigtail, in full, viz.

In Money	-	289	17	0
Abated to them	-	0	0	7

289 17 7

Paid to Sir Transfer Discompt and Company, on Account

289 17 0

Sir Transfer Discompt and Company, have, by order, paid to Takepains Gaintrade, the Bill of Exchange due to him

350 0 0

Drawn on Discompt and Company, payable to Tenure Freehold, or Bearer, for  $\frac{1}{2}$  a Year's Rent, due at Christmas last

150 0 0

Drawn on ditto, payable to Hugh Crispin, or Bearer, being in full to Christmas last

54 1 6

Abated by Hugh Crispin

0 7 0

54 8 6

Drawn on ditto, payable to Messieurs Loom and Shuttie, being in full to Christmas last

90 0 0

Drawn on ditto, payable to Security Fund, or Bearer, being in full to Christmas last

£. 240 19 0

Abated by Security Fund

0 0 8

240 19 8

	l.	s.	d.
<i>Drawn on ditto</i> , payable to <i>Thomas Tap</i> , in full for Wages for himself and 3 Footmen, and his Disbursements	49	7	8
<i>Received of Toper Dasball</i> , a Cash Note of <i>Discompt and Company</i> , on Account, which Note I have paid in, at the said Banker's	70	0	0
<i>Paid to Giles Jolt</i> , in full, for himself and Sundries	61	9	8
<i>Paid to Penelope Pickle</i> , in full, for herself and Sundries	41	7	6

December 30.

*Drawn on Discompt and Company*, payable to the following Tradesmen, or Bearer, being in full of their several Bills to Christmas last, viz.

N <sup>o</sup> .	1.	payable to <i>George Joinrule</i> , or Bearer	£. 59	17	0
	2.	ditto - <i>William Upright</i> , ditto	26	15	6
	3.	ditto - <i>Hector Stickum</i> , ditto	12	1	6
	4.	ditto - <i>Sampson Sledge</i> , ditto	19	3	3
	5.	ditto - <i>Francis Faggot</i> , ditto	11	5	9
	6.	ditto - <i>Matthew Masb</i> , ditto	29	8	0
	7.	ditto - <i>Toper Dasball</i> , ditto	5	5	0
	8.	ditto - <i>Walter Ullage</i> , ditto	2	2	0
	9.	ditto - <i>Benjamin Bigg</i> , ditto	38	6	6
	10.	ditto - <i>Mess. Vatt and Score</i> , ditto	84	0	0
	11.	ditto - <i>Gregory Greaves</i> , ditto	7	7	0
	12.	ditto - <i>Vincent Vault</i> , ditto	4	4	0
	13.	ditto - <i>Samuel Spring</i> , ditto	24	18	9
	14.	ditto - <i>Francis Fig</i> , ditto	1	11	6
			<hr/>		
			326	5	9

The above Tradesmen have abated as follows, viz.

George Joinrule	-	-	-	£. 0 0 8
William Upright	-	-	-	0 1 4
Hector Stickum	-	-	-	0 1 11
Sampson Sledge	-	-	-	0 1 5
Francis Faggot	-	-	-	0 0 7
Matthew Masb	-	-	-	0 9 9
Toper Dasball	-	-	-	0 1 8
Walter Ullage	-	-	-	0 1 5
Benjamin Bigg	-	-	-	0 3 6
Vatt and Score	-	-	-	0 6 0
Gregory Greaves	-	-	-	0 2 6
Vincent Vault	-	-	-	0 4 4
Samuel Spring	-	-	-	0 1 3



L O N D O N, December 30, 1747.

5

	l.	s.	d.
Drawn on Discompt and Company, payable to Messieurs Sharp and Company, in full	£. 46	4	0
Abated by Sharp and Company	0	6	0
	46	10	0
Received of Toper Dasball, on Account, viz.			
A Cash Note of Belchier and Company	30	16	0
Ditto - Discompt and Company	5	5	0
	36	1	0
Both which Notes I have paid in, to Discompt and Company.			
Sold to Francis Fig, 15 Hund. 3 Qu. of Sugar, at £. 1 7 9 per Hund.	21	17	0
Bought of Thomas Staple, Blackwell-Hall Factor, 26 Pieces of fine Bays, at £. 5 10 0 per Piece, for ready Money	143	0	0
December 31.			
Paid to Discompt and Company, the Bill on Profit Surepay, due this Day	450	0	0
January 5.			
Agreed with Takepains Gaintrade *, to be an equal Share with him in a Venture to Holland; and I have delivered to him, for that Purpose, the following Goods, viz.			
12 Pieces of Broad Cloth, at 15 l. per Piece	180	0	0
And 26 Pieces of Bays, - at 5 l. 10 s. ditto	143	0	0
	323	0	0
January 12.			
Bought of Thomas Staple, 50 Pieces of Kersey, at 7 l. 15 s. per Piece, for which I gave him a Draft on Discompt and Company	387	10	0
January 17.			
Sold to Messieurs Saffron and Pigtail, 27 Hund. 3 Quart. of Tobacco, at £. 3 12 4 per Hund. In part of which I received 50 l.	100	7	3
January 23.			
Bought of Stephen Stock, Esq; 500 l. Old South Sea Annuities, at 93 l. $\frac{1}{4}$ per Cent. for which I gave a Draft on Discompt and Company	468	15	0
January 27.			
Received $\frac{1}{2}$ a Year's Dividend on 2100 l. New South Sea Annuities, due at Christmas last	42	0	0

\* Messieurs Gaintrade and Sealand, the Partners in this Venture, may be made Debtors for this Delivery, upon the same Principle that Faithful Reeve was made Debtor for the Goods under his Care; the Nature of the Transaction not being altered by the Accountant's being one of the Partners.

Sold to Aaron Atwell, 81 $\frac{1}{2}$ Hund. of Sugar, at 1 l. 8 s. for which I received as follows,	l.	s.	d.
A Chest of hard Ware, valued at	-	£. 46	10 0
The rest in Money	-	67	12 0
			<hr/>

114 2 0

*Takepains Gaintrade* has informed me, that he has paid sundry Charges of shipping the Goods in which we are jointly concerned, and I have given him a Draft on *Discompt and Company*, for my Share thereof

11 5 6

February 6.

Bought of *Hugh Crispin*, sundry Shoes, viz.

24 Dozen of Mens,	at £. 2 10 0 per Dozen	60 0 0
24 ditto of Womens,	at 1 12 0	38 8 0
24 ditto of Boys,	at 1 5 0	30 0 0
24 ditto of Girls,	at 1 0 0	24 0 0
Packing	-	3 7 6
		<hr/>

155 15 6

Paid to *Hugh Crispin*, by a Draft on *Discompt and Company*, in part

75 0 0

February 7.

Received of *Careless Spendthrift*, Esq;  $\frac{1}{2}$  a Year's Interest, due on a Mortgage, at Christmas last

80 0 0

Shipt on Board the *Mermaid*, *John Tarr*, Master, consigned to *Substitute Fairtrade*, at *Amsterdam*, 50 Pieces of Kersey for my own Account and Risque, viz.

50 Pieces of Kersey, at 7 l. 15 s. per Piece	-	387 10 0
Paid sundry Charges as per Invoice *	-	16 0 10
		<hr/>

403 10 10

\* An INVOICE is a particular Account of the Quantities, Qualities, Values, Marks, and Numbers of Goods sent to Sea, and of the Charges attending the Exportation: The following, applied to the above Case, may serve for an Example:

INVOICE of 50 Pieces of Kersey, shipt on board the *Mermaid*, *John Tar*, Master, and consigned to *Substitute Fairtrade*, at *Amsterdam*, for my proper Account and Risque, packed up in 5 Bales, numbered from 1 to 5, and marked T. S. viz.

Cost of 50 Pieces, at 7 l. 15 s. per Piece	-	£. 387 10 0
Packing and Pressing	-	4 8 6
Sundry Charges at the Custom House	-	3 12 4
Insurance of 400 l. at 2 per Cent.	-	8 0 0
		<hr/>

16 0 10

403 10 10

While the Accountants Goods are on board, liable to the Danger of the Seas, a Temporary Account, by the Name of *Voyage*, distinguishing the Place to, or from which, is generally made Debtor for their Value and Charges; which Account is to be credited as soon as the Fate of the *Voyage* is known.

L O N D O N, February 8, 1747.

7

Sold to Peter Purchase, Esq; 500 l. Old South Sea Annuities, at  $94 \frac{1}{4}$  per Cent, viz.

500 l. Stock, at  $94 \frac{1}{4}$  per Cent.      £. 471   5   0  
 Allowed Brokerage, &c.                      0   15   0

Remains      470   10   0

Which Sum was received in manner following, viz.

A Cash Note of *Discompt and Company*      450   0   0  
 Money    20   10   0

470   10   0

The above Note is paid in, to *Discompt and Company*.

February 10.

*Takepains Gaintrade* has informed me, that his Correspondent in *Holland* has sent him an Account of Sales of the Goods, in which we were jointly concerned; which Goods were sold for £. 49 16 8 more than the prime Cost and Charges; my half of which gain is \*

24   18   4

February 12.

Bought of *Thomas Staple*, 25 Pieces of Broad Cloth, at 12 l. per Piece

300   0   0

February 15.

Received of *Saffron and Pigtail*, in full, viz.

In Money    50   0   0  
 Abated to them                                      0   7   3

50   7   3

February 18.

*Takepains Gaintrade*, having drawn on his Correspondent in *Holland*, for the neat proceed of our Goods, viz. £. 1197 6 8 *Flem.* Exchange, at 33 s. *Flemish* per £. Sterling, and having received the Value, viz. 725 l. 13 s. hath paid me half thereof

362   16   6

\* As *Gaintrade* and *Sealand* were made Debtors, for the prime Cost and Charges of the Goods intrusted with that *Company*, so ought they to be, for the gain thereon, by *Art.* 8.



*Profit Surepay, Takepains Gaintrade, and Self*, having agreed to Freight a Ship for a Voyage to the Islands of *Madeira* and *Jamaica*, I have appropriated \* as part of the said Venture, the following Goods, viz.

3 Chests of Cutlery and hard Wares	-	-	£. 139	10	0
4 Casks of Shoes	-	-	395	15	6
3 Boxes of Haberdashery Wares	-	-	156	0	0

691 5 6

February 21.

*Paid to Discompt and Company on Account* - - -

250 0 0

February 22.

*Received of Faithful Reeve, by the Hands of Arthur Rutt, the Carrier, on Account* - - -

40 0 0

February 23.

*Substitute Fairtrade* has acquainted me by Letter, that he has received the 50 Pieces of Kersey, which I consigned to him -

403 10 10

And he inclosed in the said Letter a *Bill of Exchange* for 2580 Guilders, dated the 17th Instant, Old Stile, payable at Usance, by *Profit Surepay*, Exchange at 33s. 6d. *Flemish* per £. *Sterl.* which Bill hath been accepted by *Profit Surepay* - - -

256 14 4

*Drawn on Discompt and Company, payable to Incle and Company, being in full to Christmas last* - - - 30 15 0  
*Abated by Incle and Company* - - - 0 2 8

30 17 8

*Security Fund* has bought of *George Lackash*, for my Account, 1500 l. Old South Sea Annuities, at  $91 \frac{1}{2}$  l. per Cent. for which he paid ready Money, and I am to allow him Interest at 5 l. per Cent. per Annum, till I repay the Value - - -

1372 10 0

February 25.

*Received of Francis Fig, in full, viz.*

In Money	-	-	-	-	78	0	0
Abated to him	-	-	-	-	0	6	4

78 6 4

\* *Mess. Surepay, Gaintrade, and Sealant*, ought to be made Debtor for these Goods, upon the Principle mentioned in the Note, p. 5; for *Traffick Sealant's* being an acting Partner, and having the Custody of the Goods, doth not alter the Nature of the Transaction.

L O N D O N, February 25, 1747.

9

*Profit Surepay* hath discounted the Bill of Exchange, drawn on him by  
*Substitute Fairtrade*, viz.

He hath delivered for my Account, to *Surepay* }  
    *Gaintrade* and *Sealand*, a Bale, containing 1300 } £. 253 8 6.  
    Ells of Scotch Holland, valued at - - - - - }  
I have Received in Money - - - - - 2 9 0  
And allowed for Discompt - - - - - 0 16 10

l.	s.	d.
256	14	4

Paid to *Francis Firelock*, in part for Musquets, bought for Account of  
*Surepay*, *Gaintrade*, and *Sealand* - - - - -

100	0	0
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February 27.

*Takepains Gaintrade*, hath desired me to advance 300 l. for him, to be  
employed in the Copartnership of *Surepay*, *Gaintrade*, and *Sealand*,  
for which he has given me his Bond \*, bearing Interest at 5 per  
Cent. - - - - -

300	0	0
-----	---	---

Paid to *Sharp and Company*, for 6 Chests of Cutlery and hard Wares, on  
Account of *Surepay*, *Gaintrade*, and *Sealand*, by a Draft on *Discompt*  
and *Company* - - - - -

275	0	0
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February 28.

Bought of *Toper DASHALL*, 2 Casks, containing fundry Toys, for the  
Use of *Surepay*, *Gaintrade*, and *Sealand*; the Value of which I place  
to his Account with me - - - - -

185	0	0
-----	---	---

March 1.

Paid fundry Charges on the Goods of *Surepay*, *Gaintrade*, and *Sea-*  
*land* - - - - -

157	16	4
-----	----	---

*Security Fund*, has procured 4000 l. to be insured on the Goods of  
*Surepay*, *Gaintrade*, and *Sealand*, at 5 per Cent. - - - - -

200	0	0
-----	---	---

I charge the said *Company* with Commission on £. 2096 16 4, at  
 $\frac{1}{2}$  per Cent. - - - - -

10	9	8
----	---	---

See Particulars in the *Company's* Waste Book.

\* If *Takepains Gaintrade* had paid to *Traffick Sealand* 300 l. for the *Company's* Use,  
then *Cash* would have been Debtor and the *Company* Creditor; but as *Traffick Sealand*  
has accepted a Bond instead of the Money, 'tis evident that *Takepains Gaintrade*, be-  
comes Debtor instead of *Cash*, the *Company* remaining Creditor.

Sold 1550 l. Bank Stock to Security Fund, at 119 $\frac{1}{4}$ } £. 1852 5 0	l.	s.	d.
per Cent. - - - - -			
Deduct Brokerage, &c. - - - - -	2	2	6
	1850	2	6
The Interest of £. 1372 10 0 paid by Security Fund, for Old South Sea Annuities, bought the 23d of February, comes to - -	1	13	10
March 7.			
Received Advice, from Substitute Fairtrade of Amsterdam, that he hath sold the Kerseys which I consigned to him, and that he hath, in his Hands, all Charges being defrayed, 2265 Guilders; for which Sum I have drawn on him, payable to Gerard Van Neck, for Value now received of Albert and Arnold Nesbit. Exchange at 33 s. Flem. per £. Sterling. - - - - -	228	15	9
March 13.			
Received per Post, of my Steward Faithful Reeve, a Draft of Mr. Richard Smith's, on Sir Transfer Discompt and Company, which I have paid in, to them - - - - -	16	0	0
March 15.			
Substitute Fairtrade having desired to be admitted into Partnership with me, I have shipped and consigned to him, for our joint Account, 200 Hund. weight of Tobacco, at 2 l. 2 s. per Hund. - - - - -	300	0	0
The Drawback, at 2 l. 2 s. per Hund. on the said Tobacco, will amount to - - - - -	420	0	0
	720	0	0
March 18.			
Paid Cooperage, Insurance, and other Charges on the said Tobacco -	23	6	6
March 21.			
Paid to Hugh Crispin, by a Draft on Discompt and Company, in full - - - - -	80	10	0
Abated by Hugh Crispin - - - - -	0	5	6
	80	15	6
March 24.			
I charge Surepay, Gaintrade, and Sealand, with 23 Day's Interest, of £. 167 19 4, advanced more than my Share in that Company -	0	10	7
See their Waste Book.			
Settled with the said Company, and received the said Principal and Interest - - - - -	168	9	11



L O N D O N, *March 25.* 1748.

II

Paid to <i>Trufty Countwell</i> , his Disbursements for sundry Charges this Quarter		£.	s.	d.
		24	18	6
Paid, at sundry Times, to <i>Penelope Pickle</i> , for House Expences this Quarter		125	10	0
<i>March 30.</i>				
Sold to <i>Messieurs Saffron and Pigtail</i> , 42 Hund. 2 Quart. of Tobacco, at £. 3 11 6 per Hund.				
In part of which I have received 32 Moidores		£. 43	4	0
Remains due		108	11	9
		157	15	9
<i>April 5.</i>				
Received Advice, from <i>Don Pedro Negociante</i> of <i>Oporto</i> , that he hath shipped on board the <i>Tryton</i> , <i>George Rudder</i> , Master, 50 Pipes of Port Wine, for my Account and Risque, the prime Cost, Charges, and Insurance of which was 60,000 Reas per Pipe. Exchange at 5 s. 6 d. per Milrea.		825	0	0
<i>April 9.</i>				
Sold to <i>Francis Fig</i> , 92 $\frac{1}{2}$ Hund. of Sugar, at £. 1 9 4 per Hund. to pay the 28th Instant		136	0	8
<i>April 12.</i>				
Received of <i>Teper Dasball</i> , on Account		27	9	8
<i>April 15.</i>				
Bought of <i>Thomas Staple</i> , 48 Pieces of <i>Kersey</i> , at £. 7 18 0 per Piece, for which I gave a Draft on <i>Discompt and Company</i>		379	4	0
<i>April 16.</i>				
Received of <i>Messieurs Saffron and Pigtail</i> , in full for the Tobacco, sold them the 30th of March last, viz.				
In Cash		£. 108	11	0
Abated to them		0	0	9
		108	11	9
<i>April 19.</i>				
Received from on board the <i>Tryton</i> , <i>George Rudder</i> , Master, 50 Pipes of Port Wine, which were consigned to me by <i>Don Pedro Negociante</i>		825	0	0
Paid Custom on the said Wine		£. 695	7	6
Other Charges of Landing, &c.		23	16	8
		719	14	2

	l.	s.	d.
Received of Francis Fig, in full, for Sugar sold him the 9th Instant,			
In Money - - - - -	£. 136	0	0
Abated to him - - - - -	0	0	8
	136	0	8
April 29.			
Paid the Freight of 50 Pipes of Port Wine, received by the Triton,			
at 1 l. 15 s. per Pipe, by a Draft on Discompt and Company, pay-			
able to George Rudder - - - - -	87	10	0
May 2.			
Paid to Trusty Countwell, in full, for Wages, to Christmas last - -	60	0	0
May 3.			
Sold by Security Fund, to Alexander Stockett, Esq; } 2100 0 0			
2100 l. New South Sea Annuity Stock, at 100 l. } per Cent. - - - - -			
Allowed Brokerage, &c, - - - - -	3	3	0
	2096	17	0
May 7.			
Sold to Toper Dabball, 1 Pipe of Port Wine, for - - - - -	33	12	0
May 10.			
Received Advice from Peter Packleaf, of Williamsburgh in Virginia, that			
he hath shipped for my Account and Risque, on board the Sea-			
horse, Jonathan Keel, Master, 20 Hogsheads of Tobacco, contain-			
ing about 280 Hund. weight, which cost him with Charges - -	150	13	4
May 14.			
Security Fund hath procured 150 l. to be insured to } 12 0 0			
me on the Tobacco, on board the Sea-horse, Jona-			
than Keel, Master, now on her Voyage from Vir-			
ginia, at 8 l. per Cent. - - - - -			
Policy and Brokerage - - - - -	1	2	6
	13	2	6
May 19.			
Substitute Fairtrade having sent me an Account, together with the			
proper Certificates, that the Tobacco consigned to him for our joint			
Account, is arrived at Amsterdam, I have this Day received of the			
Commissioners of the Customs, the Drawback - - - - -	420	0	0

L O N D O N, May 25, 1748.

13

	l.	s.	d.
Shipped on board the <i>Triton</i> , George Rudder, Master, 25 Pieces of Broad Cloth, consigned to Don Pedro Negociante, at Oporto, for his Account and Risque, which cost	£. 300	0	0
Paid sundry Charges	28	16	7
My Commission on 330 l. at 2 per Cent,	6	12	0
	335	8	7
May 27. Sold 20 Pipes of Port Wine to Richard Prompt, at 32 l. 16 s. per Pipe, for ready Money	656	0	0
Paid Cooperage, Cartage, &c. on ditto	2	17	6
May 30. Received of my Steward Faithful Reeve	150	0	0
June 1. Substitute Fairtrade hath sent to me a Bill of Exchange, dated May 12, O. S. for 1566 Guilders, Exchange at 33 s. 8 d. Flem. per £. Sterl. payable by Profit Surepay, at Usance, on account of his Share in the joint Trade we are engaged in	155	1	0
June 4. Bartered with Robert Freeman, 108 Hund. weight of Tobacco, at 3 l. 13 s. per Hund. for 73 Pieces of Serge, at 5 l. 18 s. per Piece	394	4	0
June 7. Received Advice, that the Sea-borse, Jonathan Keel, Master, on board of which Peter Packleaf had shipped 20 Hogsheds of Tobacco, for my Account, and on which I had insured 150 l. was unfortunately lost on the Goodwin Sands the 4th Instant	163	15	10
June 11. Security Fund hath paid to Discompt and Company, the Money he re- ceived for New South Sea Annuities, sold the 3d of May	2096	17	0
June 12. Paid to Discompt and Company, a Bill of Exchange, payable this Day, by Profit Surepay	155	1	0



	<i>l.</i>	<i>s.</i>	<i>d.</i>
Received from on board the <i>Dolphin</i> , <i>Thomas Mast</i> , Master, 20 Hogheads of Tobacco, containing about 280 Hund. weight, the Goods of <i>Peter Packleaf</i> , of <i>Williamsburgh</i> in <i>Virginia</i> , for the selling and Charges, of which, I am to have 3 <i>l.</i> per Cent. Commission.			
Paid Custom and other Charges thereon	£. 447	16	8
Paid Freight for ditto	48	15	0
	496	11	8
June 17.			
Sold, on the Keys, 10 Hogheads, containing about 140 Hund. of the said Tobacco, at 3 <i>l.</i> per Hund. for ready Money	420	0	0
June 19.			
Paid Carterage, Porterage, &c. of the remaining 10 Hogheads of <i>Peter Packleaf's</i> Tobacco, to my Warehouse	2	12	6
June 24.			
There becomes due this Day, to sundry Servants, $\frac{1}{2}$ a Year's Wages, viz.			
To <i>Trusty Countwell</i>	60	0	0
To <i>Thomas Tap</i> , and 3 Footmen	19	10	0
To <i>Giles Jolt</i> , Groom, and 2 Helpers	23	10	0
To <i>Penelope Pickle</i> and 4 Maids	22	0	0
	125	0	0
There becomes due this Day, to <i>Tenure Freebold</i> , Esq; $\frac{1}{2}$ a Year's Rent	150	0	0
There becomes due from <i>Careless Spendbrift</i> , Esq; $\frac{1}{2}$ a Year's Interest of 4000 <i>l.</i> on a Mortgage	80	0	0
Also $\frac{1}{2}$ a Year's Dividend on 1500 <i>l.</i> Old South Sea Annuities	30	0	0
Paid to <i>Trusty Countwell</i> his Disbursements for sundry Charges this Quarter	38	16	4
Paid, at sundry Times, to <i>Penelope Pickle</i> , for House Expences this Quarter	81	14	6
June 27.			
Paid to <i>Thomas Tap</i> , $\frac{1}{2}$ a year's Wages for himself and 3 Footmen	19	10	0
June 30.			
Paid to <i>Giles Jolt</i> , $\frac{1}{2}$ a Year's Wages for himself, the Groom, and 2 Helpers	23	10	0

L O N D O N, July 3, 1748.

15

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Paid to Penelope Pickle, <math>\frac{1}{2}</math> a Year's Wages, for herself and 4 Maids -</i>	22	0	0
<i>Received Advice, that Substitute Fairtrade hath sold the Tobacco con-</i> <i>signed to him for our joint Account, and that the Gain thereof</i> <i>amounted to 23 l. the half of which is due to me - - -</i>	11	10	0
<i>July 4.</i>			
<i>Bought of Benjamin Bigg, Cornfactor, 20 Quarters of Oats, to be de-</i> <i>livered to my Steward Faithful Reeve, at Commerce-Hall, at 12 s. 6 d.</i> <i>per Quarter - - - - -</i>	12	10	0
<i>Sold to Benjamin Bigg, 15 Quarters of Wheat, at £. 1 12 6 per</i> <i>Quarter, which my said Steward is to deliver to him when de-</i> <i>manded - - - - -</i>	24	7	6
<i>July 9.</i>			
<i>Ordered into my own Cellar, under the Care of Thomas Tap, 1 Pipe of</i> <i>Port Wine, worth - - - - -</i>	34	0	0
<i>July 12.</i>			
<i>Bought of Benjamin Bigg, 50 Quarters of Oats, to be delivered to Giles</i> <i>Jolt, for the Use of my Horses in London, at 13 s. per Quarter -</i>	32	10	0
<i>July 17.</i>			
<i>Shipped on board the Success, Peter Deck, Master, 48 Pieces of Kersey,</i> <i>consigned to Peter Packleaf, at Williamsburgh in Virginia, for his Ac-</i> <i>count and Risque, viz.</i>			
<i>Prime Cost, at 7 l. 18 s. per Piece - - - - -</i>	£. 379	4	0
<i>Charges - - - - -</i>	29	16	4
<i>Commission, at 3 l. per Cent. - - - - -</i>	12	5	0
	421	5	4
<i>July 20.</i>			
<i>Paid to Thomas Staple, in full for Broad Cloth, bought of him the</i> <i>12th of February last, by a Draft on Discompt and Company -</i>	300	0	0
<i>July 23.</i>			
<i>Having ordered my Steward, Faithful Reeve, to give to the Poor, the</i> <i>Fleth of 4 Sheep, he has wrote me Word, that the Value thereof</i> <i>was - - - - -</i>	3	10	6
<i>July 25.</i>			
<i>Received <math>\frac{1}{2}</math> a Year's Dividend, on 1500 l. Old South Sea Annuities</i>	30	0	0

	l.	s.	d.
Received from on board the <i>Leviathan</i> , Stephen Sail, Master, 140 Pieces of Linnen Cloth, for the joint Account of <i>Substitute Fairtrade</i> and Self,			
Paid Charges thereon, viz.			
Custom, &c.	£. 153	6	8
Freight	8	16	0
		162	2 8
July 30.			
Received of <i>Takepains Gaintrade</i> , the full Sum, due on his Bond, dated the 27th of February, viz.			
Principal	300	0	0
Interest for 154 Days, at 5 per Cent.	6	6	7
		306	6 7
August 4.			
Received, of <i>Walter Whitster</i> , in part, for Linnen Cloth, sold him, for the joint Account of <i>Substitute Fairtrade</i> and Self		45	0 0
Bought of <i>Mess. Vatt and Score</i> , 40 Chalders of Coals, at 1 l. 12 s. to be delivered into the Care of <i>Penelope Pickle</i>		64	0 0
August 7.			
Bought of <i>Gregory Greaves</i> , 50 Dozen of Candles, at 6 s. 6 d. per Dozen, to be delivered into the Care of <i>Penelope Pickle</i>		16	5 0
August 13.			
Sold 242 Hund. of Sugar, to <i>William Bakewell</i> , at £. 1 11 6 per Hund. weight		381	3 0
Paid to <i>Timothy Thimble</i> , Taylor, his Bill, for Work done since Christmas last		57	16 8
August 17.			
Shipped on board the <i>Mermaid</i> , John Tar, Master, 176 Hund. weight of Tobacco, being all that remains of 555 Hund. in Hand at Christmas last, consigned to <i>Substitute Fairtrade</i> of Amsterdam, for our joint Account, viz.			
176 Hund. weight, at 1 l. 10 s. per Hund.	264	0	0
Drawback on ditto, at 2 l. 2 s. per Hund. amounts to	369	12	0
		633	12 0
Paid sundry Charges on shipping the said Tobacco		17	14 6



L O N D O N, August 21, 1748.

17

I have taken on my own Account, 90 Pieces of Linnen Cloth, which were received on the joint Account of *Fairtrade* and *Self*, at  
 £. 3 17 6 per Piece

l.	s.	d.
348	15	0

The said Cloth being sold, there has been gained thereby £. 22 17 10, half of which is due to me, viz.

11	8	11
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August 26.

Paid to Benjamin Bedstead, Upholder, a Bill for Work done

256	17	10
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August 30,

Matthew Mash hath brought in his Bill for Beer, delivered to my Butler, Thomas Tap, amounting to

96	17	6
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September 1.

Bought of Abraham Mendez, 15 East India Bonds, }  
 for 100 l. each } £. 1500 0 0  
 Premium 25 s. each } 18 15 0

1518	15	0
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For which I gave a Draft on *Discompt and Company*.

September 5.

Received of William Bakewell, in part, for Sugar sold the 13th of August

200	0	0
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September 8.

Bought of Mess. Sharp and Company, 15 Chests of Cutlery and Hard-Ware, valued at

740	0	0
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September 10.

Paid to Mess. Sharp and Company, in part

500	0	0
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September 15.

Bought 3000 l. New South Sea Annuity Stock, at }  
 98  $\frac{1}{2}$  per Cent. } 2947 10 0

Which sum was paid in the manner following ;

15 India Bonds for 100 l. each	1500	0	0	}	1515	0	0
Premium on ditto 1 l. each	15	0	0				
A Draft on <i>Discompt and Company</i>					1000	0	0
Money					432	10	0

2947	19	0
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Received of the Assignees, under a Commission of Bankruptcy, awarded against *Toper Daffhall*, a Dividend of 5 Shillings in the Pound, on 73 l. 18 s. due from him - - - - - 18 9 6

Note, There will be a farther Dividend, when more of his Effects come in

September 20.

Received of *Careless Spendthrift*,  $\frac{1}{2}$  a Year's Interest, on a Mortgage at Midsummer last - - - - - 80 0 0

September 22.

Paid to *Tenure Freehold*,  $\frac{1}{2}$  a Year's Rent, due at Midsummer last - - - - - 150 0 0

September 25.

Received of the Insurers of the Sea-horse, in full, by the Hands of Security Fund, viz.

Sum insured - - - - - £. 150 0 0  
Deduct 10 l. per Cent. - - - - - 15 0 0

135 0 0

September 27.

Paid to *Benjamin Bigg*, Cornchandler, in full - - - - - 20 12 6

September 29.

Paid to *Trufty Countwell*, his Disbursements for sundry Charges this Quarter - - - - - 30 7 6

Paid, at sundry Times, to *Penelope Pickle*, for House Expences this Quarter - - - - - 96 17 8

October 2.

Received Advice, from *Substitute Fairtrade*, that he hath sold the Tobacco, which was consigned to him for our joint Account; and that the Gain made thereon, is 28 l. 4 s. half of which is due to me - - - - - 14 2 0

October 3.

Received, of the Commissioners of the Customs, the Drawback, due on Exportation of the said Tobacco - - - - - 369 12 0

October 5.

Sold to *William Cooper*, 10 Pipes of Port Wine, at 34 l. per Pipe, for ready Money - - - - - 340 0 0

October 9.

Received, of Security Fund, the Balance of his Account - - - - - 262 16 2

LONDON, October 10, 1748.

39

By Advice this Day received from Indent Poundage, Supercargo of the Neptune, for the joint Trade of Surepay, Gaintrade, and Sealand, it appears, that there hath been gained by Sale of Goods, £. 268 19 6 one third of which belongs to me - - - - - 89 13 2  
See the Company's Waste Book.

October 13.  
Sold to Richard Ready, 1000 l. New South Sea Annuities, at 100  $\frac{3}{4}$  l. per Cent. for present Money, viz.  
1000 l. Stock, at 100  $\frac{3}{4}$  l. per Cent. - - - - - £. 1003 15 0  
Deduct Brokerage, &c. - - - - - 1 10 0  
1002 5 0

October 17.  
Sold to Mess. Saffron and Pigtail, 10 Hogsheds, containing 140 Hund. of Peter Packleaf's Tobacco, at 3 l. 10 s. per Hund. - - - - - 490 0 0

The said Tobacco being all Sold, I charge Commission as follows, viz.  
On the Charges paid thereon - - - - - 499 4 2  
On the gross Produce of the Tobacco - - - - - 910 0 0  
Commission at 3 l. per Cent. on - - - - - 1409 4 2 42 5 6  
From the Sum for which the Tobacco is sold - - - - - 910 0 0  
Take the Charges - - - - - 499 4 2  
And the Commission - - - - - 42 5 6  
541 9 8  
368 10 4

Remains the neat proceed, viz. - - - - -

October 21.  
Shipped on board the Sea Nymph, William Cabbin Master, 73 Pieces of Serge, consigned to Don Pedro Negociante, for his Account and Risque, viz.  
73 Pieces, at 5 l. 18 s. per Piece - - - - - 394 4 0  
Charges thereon - - - - - 27 8 9  
Commission on £. 421 12 9 at 2 l. per Cent. - - - - - 8 8 8  
430 1 5

October 25.  
Paid to Trusty Countwell,  $\frac{1}{2}$  a Year's Wages, due at Midsummer last 60 0 0

October 28.  
Received of William Bakewell, in full for Sugar sold the 13th of August - - - - - 181 13 0



Sold to Clement Cambrick, 50 Pieces of Linnen Cloth, at 4 <i>l.</i> per Piece, for ready Money	200	0	0
November 3.			
Paid to Sir Transfer Discompt and Company. on Account	1700	0	0
November 5.			
Received of the Assignees, under a Commission of Bankruptcy, awarded against Toper Dasball, a final Dividend of 2 <i>s.</i> in the Pound, on 73 <i>l.</i> 18 <i>s.</i> due from him when he became a Bankrupt	7	7	9
There was due from Toper Dasball	£. 73	18	0
Received of the Assignees the 18th of Sept.	18	9	6
Ditto now	7	7	9
	25	27	3
Loft by him	48	0	9
November 7.			
Received of Takepains Gaintrade and Profit Surepay, each, 1000 <i>l.</i> towards paying the Custom and other Charges of Goods, for our joint Account, which are arrived in the River	2000	0	0
November 8.			
Received of Sir Transfer Discompt and Company, on Account	1760	0	0
Paid Custom and other Charges on 140 Pipes of Madeira Wine, landed for the joint Account of Surepay, Gaintrade, and Sealand	2011	16	4
November 10.			
Paid ditto, on 80 Hogsheads of Sugar, landed for the same Account	317	16	8
November 12.			
Received, for 50 Pipes of the said Madeira Wine, sold on the Keys	1700	0	0
November 13.			
Borrowed, of Sir Transfer Discompt and Company, at 5 per Cent. till paid	1000	0	0
November 14.			
Paid Custom and other Charges on 160 Hogsheads of Rum, landed on the Account of Surepay, Gaintrade, and Sealand	4385	16	10
November 17.			
Received for 40 Hogsheads of the said Rum, sold on the Keys, at 44 <i>l.</i> per Hoghead	1760	0	0

L O N D O N, November 17, 1748.

21

Received for 20 Hogheads, containing 300 Hund. of the said Com-  
pany's Sugar, sold on the Keys, at £. 1 14 6 per Hund. - 517 10 0

November 19.

Paid sundry Charges attending the bringing of the remaining part of  
the above Goods to my Warehouse - 34 2 7½

November 22.

Received of Mess. Saffron and Pigtail, in full for Tobacco sold the 17th  
of October - 490 0 0

November 25.

Received for 30 Pipes of Surepay, Gaintrade, and Sealand's Madeira  
Wine, sold to Peter Prompt - 1035 0 0

November 28.

Paid to Sir Transfer Discompt and Company, in full, for Money bor-  
rowed the 13th Instant, viz.

Principal - - - - - £. 1000 0 0

Interest for 15 Days, at 5 l. per Cent. - - - - - 2 1 1

1002 1 1

December 1.

Sold to Richard Prompt, 10 Pipes of Port Wine, at 33 l. 15 s. per  
Pipe, for ready Money - 337 10 0

December 5.

Received of Walter Whistler, a Bill of Exchange, payable at Sight, by  
Andrew Chapman, of Colchester, being in full for Linnen Cloth, on  
Account of Fairtrade and Sealand; which Bill I have sent per Post,  
to my Steward Faithful Reeve, for him to receive the same - 150 0 0

Upon the Balance of Fairtrade and Sealand's Books, it appears, that  
Substitute Fairtrade is indebted to the said Company, £. 105 8 7,  
which Debt I now charge him with in my own Books - 105 8 7

December 7.

I am chargeable with the following Expences, on Account of the Co-  
partnership of Surepay, Gaintrade, and Sealand, viz.

One third of Freight - - - - - 175 0 0

One third of 9 Months Wages to the Supercargo - 30 0 0

205 0 0

LONDON, December 8, 1748.

*Surepay, Gaintrade, and Sealand's Sugar, being all sold, I charge the Company as follows, viz.*

Commission on 780 l. at  $\frac{1}{4}$  per Cent. - £. 3 18 0  
 One third part of, 227 l. the Gain thereon - 75 13 4

79 11 4

December 10.

*Paid to Michael Mixen, in full, for the Freight of Surepay, Gaintrade, and Sealand's Goods*

525 0 0

*Paid to Indent Poundage, the Balance of his Account as Supercargo to the said Company*

35 5 2

December 12.

*The said Company's Madeira Wine, being all disposed off, I charge as follows, viz.*

Commission on 2735 l. at  $\frac{1}{2}$  per Cent. - 13 13 6  
 One third of, £. 1421 14 4  $\frac{1}{2}$ , the Gain thereon 473 18 1  $\frac{1}{2}$

487 11 7  $\frac{1}{2}$ 

December 16.

*Bought of Thomas Staple, 40 Pieces of Broad Cloth, at 13 l. per Piece*

520 0 0

December 19.

*I have agreed to take on my own Account, 30 Hogheads of Surepay, Gaintrade, and Sealand's Rum, at 44 l. per Hoghead*

1320 0 0

*The said Rum being all disposed of, I charge as follows, viz.*

Commission on 1760 l. at  $\frac{1}{2}$  per Cent. - 8 16 0  
 One third part of, 1097 l. 10 s. the gain thereon - 365 16 8

374 12 8

*I have agreed to accept a Debt, due from Francis Fig to Surepay, Gaintrade, and Sealand, as Money paid by them*

262 10 0

*Received in full of the said Company, viz.*

In Money - 16 7 1  
 Profit Surepay's Note of Hand - 280 0 0  
 Takepains Gaintrade's ditto - 650 0 0

946 7 1

December 22.

*Sold 10 Hogheads of Rum to Peter Punetual, at 44 l. 15 s. per Hoghead*

447 10 0



L O N D O N, December 25, 1748.

23

There is due this Day a Year's Rent of my Estate at } <i>Commerce-Hall</i>	£. 917	0	0	l.	s.	d.
Deduct Allowance made by my Steward for Taxes, as per his Account	186	11	6			
And what he has paid for Tenants Repairs	21	6	6			
And his Salary for collecting	20	0	0			
	227	18	0			
There becomes due this Day, from <i>Careless Spendthrift, Esq.</i> $\frac{1}{2}$ a Year's Interest of 4000 <i>l.</i> on a Mortgage				689	2	0
And $\frac{1}{2}$ a Year's Dividend on 2000 <i>l.</i> New South Sea Annuities				80	0	0
And $\frac{1}{2}$ a Year's Dividend on 1500 <i>l.</i> Old South Sea Annuities				40	0	0
There becomes due this Day, to sundry Servants, $\frac{1}{2}$ a Year's Wages, viz.				30	0	0
To <i>Trusky Countwell</i>	60	0	0			
To <i>Thomas Tap</i> and 3 Footmen	19	10	0			
To <i>Giles Jolt</i> , the Groom, and Helpers	23	10	0			
To <i>Penelope Pickle</i> and 4 Maids	22	0	0			
	125	0	0			
And to <i>Tenure Freehold</i> , for $\frac{1}{2}$ a Year's Rent	150	0	0			
<i>Paid</i> to <i>Trusky Countwell</i> , his Disbursements for sundry Charges this Quarter	25	11	4			
<i>Paid</i> , at sundry Times, to <i>Penelope Pickle</i> , for House Expences this Quarter	128	17	6			
By an Account, received from <i>Faithful Reeve</i> , it appears, that there remains in his Care, or is due from Persons indebted to me on Account of Rent, &c.	1338	2	2 $\frac{1}{2}$			
By the Account of <i>Thomas Tap</i> , Butler, there remains Goods under his Care, to the Value of	123	16	7			
By the Account of <i>Giles Jolt</i> , Coachman, there remains under his Care to the Value of	186	19	6			
By the Account of <i>Penelope Pickle</i> , House-keeper, there remains under her Care, to the Value of	143	18	4			
My Furniture, (with the Additions made thereto this Year) is estimated at	3600	0	0			
My Apparel is valued at	180	0	0			
	5572	16	7 $\frac{1}{2}$			

# JOURNAL, London, December 25, 1747.

	STOCK	CREDITOR.	l.	s.	d.
1	By Sundry Accounts, for the Effects and Credits of Traffick Sealand, Esq; viz.				
1	By Cash	£ 366 10 6			
3	By Faithful Reeve, for Sundries at Commerce-Hall, in Essex, under his Care	1171 7 7½			
4	By Estate at Commerce-Hall, for prime Cost thereof	21340 0 0			
3	By Thomas Tap, Butler, for Sundries under his Care	235 16 8			
3	By Giles Folt, Coachman, for Sundries under his Care	395 16 8			
4	By Penelope Pickle, House-keeper, for Sundries under her Care	126 17 6			
4	By Furniture, at both Houses, valued at	3400 0 0			
4	By Apparel, valued at	160 0 0			
5	By Tobacco, for 555 Hund. weight, valued at 3 l. 5 s. per Hund.	1803 15 0			
5	By Sugar, for 432 Hund. weight, valued at £. 1 7 6 per Hund.	594 0 0			
5	By Broad Cloth. for 12 Pieces, at 15 l. per Piece	180 0 0			
5	By Cutlery and Hard Wares, for 2 Chests, worth	93 0 0			
4	By Shoes, for 96 Dozen, at 2 l. 10 s. per Dozen	240 0 0			
4	By Haberdashery Ware, for 3 Boxes, containing sundry Threads, Tapes, &c. worth	156 0 0			
6	By Bank Stock, for 1550 l. Stock, at 120 l. per Cent.	1860 0 0			
6	By New South Sea Annuities, for 2100 l. Stock, at 95 l. per Cent.	1995 0 0			
	½ a Year's Dividend due thereon	42 0 0			
		2037 0 0			
11	By Sir Transfer Discompt and Company, Bankers, for Cash in their Hands	2169 17 8			
8	By Toper Dabhall, Vintner, due from him	358 16 8			
9	By Mess. Saffron and Pigtail, Tobacconists, due from them	289 17 7			
9	By Francis Fig, Grocer, due from him	56 9 4			
	Carried forward	£. 37035 5 2½			

# JOURNAL, London, December 25, 1747.

	Stock	Creaitor.	l.	s.	d.
1		Brought forward	£. 370	35	5 2 $\frac{1}{4}$
8	By Careless Spendibrist, Esq; due from him on a Mortgage of his Estate at Highgate in the County of Middlesex, Principal	4000 0 0			
	Interest from Midsum. at 4 per Cent.	80 0 0			
		4080 0 0			
9	By Profit Surepay, Merchant, in London, for an accepted Bill of Exchange, drawn by Substitute Fairtrade, at Amsterdam, on him, for 450 l. Sterling, due the 31st Instant	450 0 0			
		41565 5 2 $\frac{1}{4}$			
1	Stock	Debitor.			
	To Sundry Accounts, due from Traffick Sealand as follows, viz.				
9	To Mess. Loom and Shuttle, Weavers	£. 90 0 0			
10	To Mess. Sharp and Company, Cutlers	46 10 0			
10	To Hugh Crispin, Shoemaker	54 8 6			
10	To Mess. Ingle and Company, Haberdashers	30 17 8			
10	To Security Fund, Exchange Broker	240 19 8			
10	To Tenure Freehold, Esq; for half a Years Rent	150 0 0			
3	To Faithful Reeve, and others within his Stewardship	123 6 4			
3	To Trusty Countswell, Book-keeper, for $\frac{1}{2}$ a Year's Wages	60 0 0			
3	To Thomas Tap, Butler, viz.				
	For his $\frac{1}{2}$ Year's Wages	7 10 0			
	For ditto, 3 Footmen	12 0 0			
	For a Bill of Disbursements	29 17 8			
		49 7 8			
3	To Giles Jolt, Coachman, viz.				
	For his $\frac{1}{2}$ a Year's Wages	10 0 0			
	For the Groom, ditto	7 10 0			
	For 2 Helpers, ditto	6 0 0			
	For a Bill of Disbursements	37 19 8			
		61 9 8			
4	To Penelope Pickle, House-keeper, viz.				
	For her $\frac{1}{2}$ Year's Wages	10 0 0			
	For 4 Maids	12 0 0			
	For a Bill of Disbursements	19 7 6			
		41 7 6			
	Carried forward	£. 948	7	0	



	Stock	Debtor.	£	s.	d.
		Brought forward	£. 948	7	0
11	To Sundry Tradesmen, for their Bills delivered, for Work done, or Goods furnished, viz.				
	To George Joinruler, Carpenter	- 59	17	8	
	To William Upright, Bricklayer	- 26	16	10	
	To Sampson Sledge, Smith	- 19	4	8	
	To Hector Stickum, Butcher	- 12	3	5	
	To Francis Paggot, Baker	- 11	6	4	
	To Matthew Mash, Brewer	- 29	17	9	
	To Toper Dabhall, Vintner	- 5	6	8	
	To Walter Ullage, Wine Cooper	- 2	3	5	
	To Benjamin Bigg, Corn Factor	- 38	10	0	
	To Mess. Vatt and Score, Coal Merch.	84	6	0	
	To Gregory Greaves, Tallow Chandler	7	9	6	
	To Vincent Vault, Sadler	- 4	8	4	
	To Samuel Spring, Coach-maker	- 25	0	0	
	To Francis Fig, Grocer	- 1	11	6	
			328	2	1
12	To Takepains Gaintrade, Merchant in London, for an accepted Bill of Exchange, payable to him the 29th Instant		350	0	0
			1626	9	1
	December 29.				
	Mess. Saffron and Pigtail	Creditor.			
	By Sundry Accounts, received in full, viz.				
	By Cash	-	£. 289	17	0
15	By Profit and Loss, abated to them	-	0	0	7
			289	17	7
11	Sir Transfer Discompt and Company	Debtor.			
	To Cash, paid on Account	-	289	17	0
12	Takepains Gaintrade	Debtor.			
11	To Sir Transfer Discompt and Company, for a Bill of Exchange, paid to him by them	-	350	0	0
10	Tenure Freehold	Debtor.			
11	To Sir Transfer Discompt and Company, paid him $\frac{1}{2}$ a Year's Rent, due at Christmas last, by a Draft on them	-	150	0	0
10	Hugh Crispin	Debtor.			
	To Sundry Accounts, paid him in full to Christmas last, viz.				
11	To Sir Transfer Discompt and Company, for a Draft on them	-	£. 54	1	6
15	To Profit and Loss, abated by Hugh Crispin	-	0	7	0
			54	8	6

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		Debtor.	l.	s.	d.
9	Mess. Loom and Shuttle	Debtor.			
11	To Sir Transfer Discompt and Company, paid in full by a Draft on the said Bankers		90	0	0
10	Security Fund	Debtor.			
	To Sundry Accounts, paid him in full, viz.				
11	To Sir Transfer Discompt and Company, for a Draft on them		£. 240	19	0
15	To Profit and Loss, abated by Security Fund		0	0	8
			240	19	8
3	Thomas Tap	Debtor.			
11	To Sir Transfer Discompt and Company, paid him in full, for Wages for himself and 3 Footmen, and his Disbursements, by a Draft on the said Bankers		49	7	8
8	Toper Dabball	Creditor.			
11	By Sir Transfer Discompt and Company, received of him on Account, by a Cash Note of theirs, (which Note is paid in at the said Banker's).		70	0	0
	December 30.				
3	Giles Folt	Debtor.			
1	To Cash, paid him in full for himself and Sundries		61	9	8
4	Penelope Pickle	Debtor.			
1	To Cash, paid her in full for herself and Sundries		41	7	6
11	Sundry Tradesmen	Debtor.			
11	To Sir Transfer Discompt and Company, for Drafts on the said Bankers, payable to the following Tradesmen, in full of their several Bills to Christmas last, viz.				
	N <sup>o</sup> . 1. payable to George Joinrule, or Bearer	£. 59	17	0	
	2. ditto - William Upright, - ditto	26	15	6	
	3. ditto - Hector Stickum, - ditto	12	1	6	
	4. ditto - Sampson Sledge, - ditto	19	3	3	
	5. ditto - Francis Faggot, - ditto	11	5	9	
	6. ditto - Matthew Mash, - ditto	29	8	0	
	7. ditto - Toper Dabball, - ditto	5	5	0	
	8. ditto - Water Ullage, - ditto	2	2	0	
	9. ditto - Benjamin Bigg, - ditto	38	6	6	
	10. ditto - Mess. Vatt and Score, ditto	84	0	0	
	11. ditto - Gregory Greaves, - ditto	7	7	0	
	12. ditto - Vincent Vault, - ditto	4	4	0	
	13. ditto - Samuel Spring, - ditto	24	18	9	
	14. ditto - Francis Fig, - ditto	1	11	6	
			326	25	9

			l.	s.	d.
11	Sundry Tradesmen	Debtor.			
15	To Profit and Loss, for Abatements, made by them, viz.				
	George Jointrule abated	£. 0 0 8			
	William Upright	0 1 4			
	Hector Stickum	0 1 11			
	Sampson Sledge	0 1 5			
	Francis Faggot	0 0 7			
	Matthew Mass	0 9 9			
	Toper Dasball	0 1 8			
	Walter Ullage	0 1 5			
	Benjamin Bigg	0 3 6			
	Mess. Vatt and Score	0 6 0			
	Gregory Greaves	0 2 6			
	Vincent Vault	0 4 4			
	Samuel Spring	0 1 3			
			1	16	4
10	Mess. Sharp and Company	Debtor.			
	To Sundry Accounts, paid them in full, viz.				
11	To Sir Transfer Discompt and Company, for a }	46 4 0			
	Draft on them				
15	To Profit and Loss, abated by Sharp and Company	0 6 0			
			46	10	0
8	Toper Dasball	Creditor.			
11	By Sir Transfer Discompt and Company, received of him on Account, by two Cash Notes, which Notes are paid in, at the said Banker's, viz.				
	A Cash Note of Belchier and Company	30 16 0			
	Ditto of Discompt and Company	5 5 0			
			36	1	0
9	Francis Fig	Debtor.			
5	To Sugar, for 15 Hund. 3 Quart. sold him, at £. 1 7 9 per Hun.				
			21	17	0
3	Bayes	Debtor.			
1	To Cash, for 26 Pieces, bought of Thomas Staple, at 5 l. 10 s. per Piece.				
			143	0	0
	December 31.				
9	Profit Surepay	Creditor.			
11	By Sir Transfer Discompt and Company, paid to them the Bill on him, due this Day.		450	0	0



						l.	s.	d.
12	Mess. Gaintrade and Sealand	Debtor.						
	To Sundry Accounts, for my Part of a joint Venture to Holland,							
	viz.							
5	To Broad Cloth, for 12 Pieces, at 15 l. per Piece		180	0	0			
3	To Bayes, for 26 Pieces, at 5 l. 10 s. per Piece		143	0	0			
						323	0	0
	January 12.							
8	Kersey	Debtor.						
11	To Sir Transfer Discompt and Company, bought of Thomas Staple, 50							
	Pieces, at 7 l. 15 s. per Piece, for which I gave a Draft on							
	them					387	10	0
	January 17.							
5	Tobacco	Creditor.						
	By Sundry Accounts, sold to Mess. Saffron and Pigtail, 27 Hund.							
	3 Quart. at £. 3 12 4 per Hund. viz.							
1	By Cash, received in part		50	0	0			
9	By Mess. Saffron and Pigtail, for the remainder		50	7	3			
						100	7	3
	January 23.							
7	Old South Sea Annuities	Debtor.						
11	To Sir Transfer Discompt and Company, bought of Stephen Stock, Esq;							
	500 l. Stock, at £. 93 $\frac{1}{4}$ per Cent, for which I gave a Draft on							
	them					468	15	0
	January 27.							
1	Cash	Debtor.						
6	To New South Sea Annuities, received $\frac{1}{2}$ a Year's Dividend on							
	2100 l. Stock, due at Christmas last					42	0	0
	January 31.							
5	Sugar	Creditor.						
	By Sundry Accounts, sold to Peter Wholesale, 81 $\frac{1}{2}$ Hund. at 1 l. 8 s.							
	per Hund, for which I received as follows, viz.							
5	By Cutlery and Hard Ware, for a Chest		46	10	0			
1	By Cash		67	12	0			
						114	2	0
	February 5.							
12	Mess. Gaintrade and Sealand	Debtor.						
11	To Sir Transfer Discompt and Company, for a Draft on them, in Fa-							
	vour of Takepains Gaintrade, to reimburse him my Share of sundry							
	Charges of Shipping, the Goods in which we are jointly con-							
	cerned					11	5	6

		Debtor.	l.	s.	d.
4	Shoes				
10	To Hugh Crispin, bought of him sundry Shoes, viz.				
	24 Dozen of Mens, at £. 2 10 0 per Dozen	60 0 0			
	24 ditto of Womens, at 1 12 0	38 8 0			
	24 ditto of Boys, at 1 5 0	30 0 0			
	24 ditto of Girls, at 1 0 0	24 0 0			
	Packing - - - - -	3 7 6			
			155	15	6
10	Hugh Crispin	Debtor.			
11	To Sir Transfer Discompt and Company, paid him in part by a Draft on them - - - - -		75	0	0
	February 7.				
8	Careless Spendthrift, Esq;	Creditor.			
1	By Cash, received of him $\frac{1}{4}$ a Year's Interest, due on a Mortgage, at Christmas last - - - - -		80	0	0
	February 8.				
14	Voyage to Amsterdam, consigned to Substitute Fairtrade	Debtor.			
	To Sundry Accounts, shipped on board the Mermaid, John Tar, Master, 50 Pieces of Kersey for my own Account and Risque, viz.				
8	To Kersey, for 50 Pieces, at 7 l. 15 s. per Piece	387 10 0			
1	To Cash, paid sundry Charges, as per Invoice - - - - -	16 0 10			
			403	10	10
7	Old South Sea Annuities	Creditor.			
	By Sundry Accounts, for 500 l. Stock, sold to Peter Purchase, Esq; at 94 $\frac{1}{4}$ per Cent. viz.				
11	By Sir Transfer Discompt and Company, for a } 450 0 0				
	Cash Note of theirs - - - - -				
1	By Cash - - - - -	20 10 0			
			470	10	0
	February 10.				
12	Mess. Gaintrade and Sealand	Debtor.			
15	To Profit and Loss, for my $\frac{1}{4}$ Share of, £. 49 16 8, the Gain on the Goods in which we were jointly concerned - - - - -		24	18	4
	February 12.				
5	Broad Cloth	Debtor.			
12	To Thomas Staple, for 25 Pieces, bought of him, at 12 l. per Piece		300	0	0
	February 15.				
9	Mess. Saffron and Pigtail	Creditor.			
	By Sundry Accounts, received of them in full, viz.				
1	By Cash - - - - -	50 0 0			
15	By Profit and Loss, abated to them - - - - -	0 7 3			
			50	7	3

# JOURNAL, London, February 18, 1747.

8

			l.	s.	d.
12	<i>Mess. Gaintrade and Sealand</i>	<i>Creditor.</i>			
1	By Cash, received of Takepains Gaintrade, half of the neat Proceed of our Goods, for which he hath drawn on his Correspondent in Holland, viz. half of 275 l. 13 s. Sterl. Exchange at 33 s. Flemish per £. Sterling		362	16	6
	February 20.				
13	<i>Mess. Surepay, Gaintrade, and Sealand</i>	<i>Debtor.</i>			
	To Sundry Accounts, for the following Goods, appropriated as Part of a Venture to the Islands of Madeira and Jamaica, in which we are to be equally concerned, viz.				
5	To Cutlery and Hard Ware, for 3 Chests, worth £. 139 10 0				
4	To Shoes, for 4 Casks, valued at - - - 395 15 6				
4	To Haberdashery Ware, for 3 Boxes, worth - 156 0 0		691	5	6
	February 21.				
11	<i>Sir Transfer Discompt and Company</i>	<i>Debtor.</i>			
1	To Cash, paid them on Account - - - -		250	0	0
	February 22.				
3	<i>Faithful Reeve</i>	<i>Creditor.</i>			
1	By Cash, received of him, by the Hands of Arthur Rutt, the Carrier, on Account - - - -		40	0	0
	February 23.				
12	<i>Substitute Fairtrade</i>	<i>Debtor.</i>			
14	To Voyage to Amsterdam, for the Value of 50 Pieces of Kersey, which I consigned to him, the Receipt of which he hath acknowledged		403	10	10
12	<i>Substitute Fairtrade</i>	<i>Creditor.</i>			
9	By Profit Surepay, received a Bill of Exchange, for 2580 Guilders, dated the 17th Instant, Old Stile, payable at Usance, by Profit Surepay. Exchange at 33 s. 6 d. Flemish per £. Sterling, which Bill is accepted - - - -		256	14	4
10	<i>Mess. Incle and Company</i>	<i>Debtor.</i>			
	To Sundry Accounts, paid them in full to Christmas last, viz.				
11	To Sir Transfer Discompt and Company, for a } Draft on them - - - -	30 15 0			
15	To Profit and Loss, abated by Incle and Company	0 2 8	30	17	8
	Old South Sea Annuities	<i>Debtor.</i>			
10	To Security Fund, for 1500 l. Stock, at £. 91 $\frac{1}{2}$ per Cent. which he hath bought for my Account, and paid for with ready Money; I am to allow him Interest, at 5 per Cent. per Annum, till I repay the Value - - - -		1372	10	0



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			l.	s.	d.
9	Francis Fig	Creditor.			
	By Sundry Accounts, received of him in full, viz.				
1	By Cash	£. 78 0 0			
15	By Profit and Loss, abated to him	0 6 4			
			78	6	4
9	Profit Surepay	Creditor.			
	By Sundry Accounts, received in full, for the Bill of Exchange drawn by Substitute Fairtrade, viz.				
13	By Surepay, Gaintrade, and Sealand, he having delivered to them, for my Account, a Bale, containing 1200 Ells of Scotch Holland, valued at	253 8 6			
1	By Cash	2 9 0			
15	By Profit and Loss, allowed for Discompt	0 16 10			
			256	14	4
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
1	To Cash, paid to Francis Firelock, in part, for Musquets, bought for their Account		100	0	0
	February 27.				
12	Takepains Gaintrade	Debtor.			
13	To Mess. Surepay, Gaintrade, and Sealand, lent him on his Bond 300 l. which he has directed me to employ in the Copartnership		300	0	0
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
11	To Sir Transfer Discompt and Company, paid to Sharp and Company, by a Draft, for 6 Chests of Cutlery and Hard Wares, bought for Account of the said Copartnership		275	0	0
	February 28.				
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
8	To Toper Dabball, for 2 Casks, containing sundry Toys bought for their Account		185	0	0
	March 1.				
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
1	To Cash, paid sundry Charges of shipping their Goods		157	16	4
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
10	To Security Fund, for the Premium of 4000 l. insured on their Goods, at 5 per Cent.		200	0	0
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
15	To Profit and Loss, for my Commission on £. 2096 16 4, at $\frac{1}{2}$ per Cent.		10	9	8

## 10

			l.	s.	d.
6	Bank Stock.	Creditor.			
10	By Security Fund, for 1550 l. Stock, sold to him at } 1852 5 0				
	119 $\frac{1}{2}$ per Cent. - - -				
	Deduct Brokerage, &c. - - -		2	2	6
			1850	2	6
10	Security Fund	Creditor.			
15	By Profit and Loss, for the Interest of 1372 l. 10 s. paid for Old South Sea Annuities, the 23d of February - - -			1	13
	March 7.				10
12	Substitute Fairtrade	Creditor.			
1	By Cash, received of Albert and Arnold Nesbit, the Amount of a Bill of Exchange, which I have drawn on him for 2265 Guilders: Exchange at 33 s. Flem. per £. Sterling; being in full for Kersey consigned to him - - -		228	15	9
	March 13.				
3	Faithful Reeve	Creditor.			
11	By Sir Transfer Discompt and Company, for a Draft of Mr. Richard Smith's, on the said Bankers, received per Post from him - - -		16	0	0
	March 15.				
5	Tobacco	Creditor.			
	By Sundry Accounts, for 200 Hund. of Tobacco, shipped and consigned to Substitute Fairtrade, for our joint Account, viz.				
13	By Mess. Fairtrade and Sealand, for 200 Hund. } 300 0 0				
	at 1 l. 10 s. per Hund. - - -				
12	By the Commissioners of the Customs, for the } 420 0 0				
	Drawback, of 2 l. 2 s. per Hund, on the } said Goods - - -				
			720	0	0
	March 18.				
13	Mess. Fairtrade and Sealand	Debtor.			
1	To Cash, paid Cooperage, Insurance, and other Charges on the said Tobacco - - -		23	6	6
	March 21.				
10	Hugh Crispin	Debtor.			
	To Sundry Accounts, paid him in full, viz.				
11	To Sir Transfer Discompt and Company, for a Draft 80 10 0				
15	To Profit and Loss, abated by Hugh Crispin - 0 5 6				
			80	15	6
	March 24.				
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
15	To Profit and Loss, for 23 Days Interest of £. 167 19 4, which I have advanced, more than my Share, to that Company -		0	10	7

			l.	s.	d.
13	Mess. Surepay, Gaintrade, and Sealand	Creditor.			
1	By Cash, received the said principal and Interest		168	9	11
	March 23, 1748.				
16	Charges of Merchandize	Debtor.			
1	To Cash, paid Trusty Countwell, his Disbursements this Quarter		24	18	6
16	Expences of House-keeping	Debtor.			
1	To Cash, paid, at sundry Times, to Penelope Pickle this Quarter		125	10	0
	March 30.				
5	Tobacco	Creditor.			
	By Sundry Accounts, sold to Mess. Saffron and Pigtail, 42 Hund.				
	2 Quart. near, at £. 3 11 6 per Hund.				
2	By Cash		£. 43	4	0
9	By Mess. Saffron and Pigtail		108	11	9
			151	15	9
	April 5.				
14	Voyage from Oporto	Debtor.			
14	To Don Pedro Negociante, he having shipped on board the Tryton,				
	George Rudder, Master, 59 Pipes of Port Wine for my Account				
	and Risque; the prime Cost, Charges, and Insurance of which,				
	at 60,000 Reas per Pipe; Exchange at 5 s. 6 d. per Milrea,				
	amounts to		825	0	0
	April 9.				
5	Sugar	Creditor.			
9	By Francis Fig, sold him 92 $\frac{3}{4}$ Hund. at £. 1 9 4 per Hund. to				
	pay the 26th Instant		136	0	8
	April 12.				
8	Toper Dabball	Creditor.			
2	By Cash, received of him on Account		27	9	8
	April 15:				
8	Kerley	Debtor.			
11	To Sir Transfer Discompt and Company, for 48 Pieces, bought of				
	Thomas Staple, at 7 l. 18 s. per Piece, and paid for by a Draft				
	on them		379	4	0
	April 16.				
9	Mess. Saffron and Pigtail	Creditor.			
	By Sundry Accounts, received of them in full for Goods sold the 30th				
	of March last.				
2	By Cash		108	11	0
15	By Profit and Loss, abated to them		0	0	9
			108	11	9



# JOURNAL, London, April 19, 1748.

12

7	Port Wine	Debtor.	l.	s.	d.
14	To Voyage from Oporto, received from on board the Tryton, George Rudder, Master, 50 Pipes, which were consigned to me by Don Pedro Negociante		825	0	0
7	Port Wine	Debtor.			
2	To Cash, viz.				
	Paid Custom on the said Wine,	£. 695 17 6			
	Ditto other Charges	23 16 8			
		<hr/>	719	14	2
	April 26.				
9	Francis Fig	Creditor.			
	By Sundry Accounts, received of him in full for Sugar, sold the 9th Instant;				
2	By Cash	136 0 0			
15	By Profit and Loss, abated to him	0 0 8			
		<hr/>	136	0	8
	April 29.				
7	Port Wine	Debtor.			
11	To Sir Transfer Discompt and Company, paid the Freight of 50 Pipes, at 1 l. 15 s. per Pipe, by a Draft on the said Bankers, payable to George Rudder		87	10	0
	May 2.				
3	Trusby Countwell	Debtor.			
2	To Cash, paid him in full to Christmas last		60	0	0
	May 3.				
6	New South Sea Annuities	Creditor.			
10	By Security Fund, for 2100 l. Stock, sold by him to Alexander Stockett, Esq; at 100 l. per Cent.	2100 0 0			
	Allowed Brokerage, &c.	3 3 0			
		<hr/>	2096	17	0
	May 7.				
7	Port Wine	Creditor.			
8	By Toper Dasball, sold to him 1 Pipe, for		33	12	0
	May 10.				
14	Voyage from Virginia	Debtor.			
14	To Peter Packleaf, of Williamsburgh received Advice, from him, that he hath shipped for my Account and Risque, on board the Sea-horse, Jonathan Keel, Master, 20 Hogsheads of Tobacco, containing about 280 Hund. which cost him with Charges		150	13	4

# JOURNAL, London, May 14, 1748.

14	Voyage from Virginia	Debtor.	l.	s.	d.
10	To Security Fund, for the Premium of 150 l. which he has procured to be insured to me on the said Voyage, at 8 l. per Cent.		150	0	0
	For Policy and Brokerage		1	2	6
			151	2	6
	May 19.				
12	Commissioners of the Customs	Creditor.			
2	By Cash, received the Drawback due on Tobacco, shipped to Amsterdam, for the joint Account of Substitute Fairtrade and Self		420	0	0
	May 25.				
14	Don Pedro Negociante	Debtor.			
	To Sundry Accounts, for Cost and Charges of 25 Pieces of Broad Cloth, shipped on board the Triton, George Rudder, Master, consigned to him for his Account and Risque, viz.				
5	To Broad Cloth, for 25 Pieces which cost		300	0	0
2	To Cash, paid sundry Charges		28	16	7
15	To Profit and Loss, for my Commission on 330 l. at 2 per Cent.		6	12	0
			335	8	7
	May 27.				
7	Port Wine	Creditor.			
2	By Cash, for 20 Pipes, sold to Richard Prompt, at 32 l. 16 s. per Pipe		656	0	0
7	Port Wine	Debtor.			
2	To Cash, for Cooperage, Cartage, &c. on the said Wine		2	17	6
	May 30.				
3	Faithful Reeve	Creditor.			
2	By Cash, received of him, on Account		150	0	0
	June 1.				
13	Fairtrade and Sealand	Creditor.			
9	By Profit Surepay, received from Substitute Fairtrade, a Bill of Exchange, dated May 12. O. S. for 1566 Guilders. Exchange at 33 s. 8 d. Flem. per l. Sterl. payable at Usance by Profit Surepay		155	1	0
	June 4.				
7	Serge	Debtor.			
5	To Tobacco, for 73 Pieces, at 5 l. 18 s. per Piece, received of Robert Freeman, for 108 Hund. of Tobacco, at 3 l. 13 s. per Hund.		394	4	0

# JOURNAL, London, June 7, 1748.

14

14	Voyage from Virginia	Creditor.	l.	s.	d.
14	By Sundry Accounts, received Advice, that the Sea-borse, John Keel, Master, on board which Peter Packleaf, had shipped 20 Hogf heads of Tobacco, for my Account, was unfortunately lost on the Goodwin Sands, viz.				
14	By Insurers on the Sea-borse	£. 150	0	0	
15	By Profit and Loss	13	15	10	
			163	15	10
	June 11.				
10	Security Fund	Creditor.			
11	By Sir Transfer Discompt and Company, he having paid, to them, the Money he received for New South Sea Annuities, sold the 3d of May		2096	19	0
	June 12.				
9	Profit Surepay	Creditor.			
11	By Sir Transfer Discompt and Company, paid to them the Bill of Exchange, due from him this Day		135	0	0
	June 16.				
7	Tobacco for Account of Peter Packleaf of Wil- liamsburgh in Virginia	Debtor.			
2	To Cash, for Charges of 20 Hogfheads, containing about 280 Hund. received from on board the Dolphin, Thomas Mast, Master, viz.				
	Paid Custom, &c.	447	16	8	
	Paid Freight for ditto	48	15	0	
			496	11	8
	June 17.				
7	Tobacco for Account of Peter Packleaf	Creditor.			
2	By Cash, for 10 Hogfheads, containing about 140 Hund. sold on the Keys, at 3 l. per Hund.		420	0	0
	June 19.				
7	Tobacco for Account of Peter Packleaf	Debtor.			
2	To Cash, paid Cartage, Portorage, &c. of the remaining 10 Hogf heads, to the Ware-house		2	12	6
	June 24.				
15	Servants Wages	Debtor.			
	To Sundry Accounts, for $\frac{1}{4}$ a Year's Wages, due this Day, viz.				
3	To Trusty Countwell	60	0	0	
3	To Thomas Tap, &c.	19	10	0	
3	To Giles Jolt, &c.	23	10	0	
4	To Penelope Pickle, &c.	22	0	0	
			125	0	0



			l.	s.	d.
10	Tenure Freehold, Esq;	Creditor.			
15	By Profit and Loss, for $\frac{1}{4}$ a Year's Rent, due this Day		150	0	0
8	Careless Spendibrist, Esq;	Debtor.			
15	To Profit and Loss, for $\frac{1}{4}$ a Year's Interest of 4000 l. due on a Mortgage, this Day		80	0	0
7	Old South Sea Annuities	Debtor.			
15	To Profit and Loss, for $\frac{1}{4}$ a Year's Dividend on 1500 l. Old South Sea Annuities, due this Day		30	0	0
16	Charges of Merchandize	Debtor.			
2	To Cash, paid Trusty Countwell, his Disbursements for sundry Charges this Quarter,		38	16	4
16	Expences of House-keeping	Debtor.			
2	To Cash, paid at sundry Times, to Penelope Pickle, for House Expences this Quarter		81	14	6
	June 27.				
3	Thomas Tap	Debtor.			
2	To Cash, paid $\frac{1}{2}$ a Year's Wages to himself and 3 Footmen		19	10	0
	June 30.				
3	Giles Jolt	Debtor.			
2	To Cash, paid $\frac{1}{2}$ a Year's Wages to himself, the Groom, and 2 Helpers		23	10	0
	July 3.				
4	Penelope Pickle	Debtor.			
2	To Cash, paid $\frac{1}{2}$ a Year's Wages to herself and 4 Maids		22	0	0
13	Miss. Fairtrade and Sealand	Debtor.			
15	To Profit and Loss, for the half of, 23 l. the gain on Tobacco, sold to Substitute Fairtrade, for our joint Account		11	10	0
	July 4.				
3	Faithful Reeve	Debtor.			
14	To Benjamin Bigg, for 20 Quarters of Oats, at 12 s. 6 d. per Quarter, to be delivered at Commerce-Hall		12	10	0
3	Faithful Reeve	Creditor.			
14	By Benjamin Bigg, for 15 Quarters of Wheat, at £. 1 12 6 per Quarter, which are to be delivered by my Steward when demanded		24	7	6
	July 9.				
7	Port Wine	Creditor.			
3	By Thomas Tap, for 1 Pipe, ordered into my own Cellar		34	0	0
	July 12.				
3	Giles Jolt	Debtor.			
14	To Benjamin Bigg, for 50 Quarters of Oats, at 13 s. per Quarter, delivered for the use of my Horses in London		32	10	0

		Debtor.	l.	s.	d.
14	Peter Packleaf				
	To Sundry Accounts, for Cost and Charges of 48 Pieces of Kersey, shipped on board the <i>Success</i> , Peter Deck, Master, and consigned to Peter Packleaf at Williamsburgh in Virginia, for his Account and Risque, viz.				
8	To Kersey, for 48 Pieces, at 7 l. 18 s. per Piece	379 4 0			
2	To Cash, for Charges thereon	29 16 4			
15	To Profit and Loss, for my Commission, at 3 per Cent.	12 5 0			
			421	5	4
	July 20.				
12	Thomas Staple	Debtor.			
11	To Sir Transfer Discompt and Company, paid him, by a Draft on them, in full, for Broad Cloth, bought the 12th February last July 23.		300	0	0
3	Faithful Reeve	Creditor.			
15	By Profit and Loss, being the Value of 4 Sheep, given to the Poor by my Order		3	10	6
	July 25.				
7	Old South Sea Annuities	Creditor.			
2	By Cash, received $\frac{1}{4}$ a Year's Dividend on 1500 l. Stock		30	0	0
13	Mess. Fairtrade and Sealand	Debtor.			
2	To Cash, for Charges of 140 Pieces of Linnen Cloth, received from on board the <i>Leviathan</i> , Stephen Sail, Master, for the joint Account of Substitute Fairtrade and Self, viz.				
	Paid Custom, &c.	£. 153 6 8			
	Paid Freight	8 16 0			
			162	2	8
	July 30.				
12	Takepains Gaintrade	Creditor.			
2	By Cash, received of him in full of his Bond, dated the 27th of February, viz.				
	Principal	300 0 0			
	Interest for 154 Days, at 5 per Cent.	6 6 7			
			306	6	7
	August 4.				
13	Mess. Fairtrade and Sealand	Creditor.			
2	By Cash, received of Walter Whitster, in Part for Linnen Cloth sold him, for our joint Account		45	0	0
4	Penelope Pickle	Debtor.			
8	To Mess. Vatt and Score, for 40 Chalders of Coals, bought of them at 1 l. 12 s. per Chalder		64	0	0

			l.	s.	d.
4	<i>Penelope Pickle</i>	Debtor.			
8	To Gregory Greaves, for 50 Dozen of Candles, bought of him, at 6 s. 6 d. per Dozen		16	5	0
	August 13.				
5	<i>Sugar</i>	Creditor.			
5	By William Bakewell, for 242 Hund. sold to him, at £. 1 11 6 per Hund.		38	1	3
4	<i>Apparel</i>	Debtor.			
2	To Cash, paid Timothy Thimble, Taylor, his Bill, for Work done since Christmas last		57	16	8
	August 17.				
5	<i>Tobacco</i>	Creditor.			
	By Sundry Accounts, for 176 Hund. shipped on board the <i>Mermaid</i> , John Tarr, Master, and consigned to Substitute Fairtrade of Amsterdam, for our joint Account, viz.				
13	By Mess. Fairtrade and Sealand, for 176 Hund. } at 1 l. 10 s. per Hund.	264	0	0	
12	By Commissioners of the Customs, for the Draw- } back thereon, at 2 l. 2 s. per Hund.	369	12	0	
		633	12	0	
13	<i>Mess. Fairtrade and Sealand</i>	Debtor.			
2	To Cash, paid sundry Charges on shipping the said Tobacco		17	14	6
	August 21.				
6	<i>Linnen Cloth</i>	Debtor.			
13	To Mess. Fairtrade and Sealand, for 90 Pieces, part of those received for our joint Account, which I have now taken on my own Account, at £. 3 17 6 per Piece		348	15	0
13	<i>Mess. Fairtrade and Sealand</i>	Debtor.			
15	To Profit and Loss, for my half Share of the Gain on the said Cloth, now sold		91	8	11
	August 26.				
4	<i>Furniture</i>	Debtor.			
2	To Cash, paid Benjamin Bedstead, Upholder, his Bill		256	17	10
	August 30.				
3	<i>Thomas Tap</i>	Debtor.			
8	To Matthew Mash, due to him for Beer, as per Bill		96	17	6



			l.	s.	d.
6	India Bonds	Debtor.			
11	To Sir Transfer Discompt and Company, paid Abraham Mendez, by a Draft on the said Bankers, for 15 East India Bonds of 100 l. each	1500 0 0			
	Premium at 25 s. each	18 15 0			
			1518	15	0
	September 5.				
5	William Bakewell	Creditor.			
2	By Cash, received of him, in part, for Sugar, sold the 13th of August	200 0 0			
	September 8.				
5	Cutlery and Hard Ware	Debtor.			
10	To Mess. Sharp and Company, bought of them 15 Chests, valued at	740 0 0			
	September 10.				
10	Mess. Sharp and Company	Debtor.			
2	To Cash, paid them in part	500 0 0			
	September 15.				
6	New South Sea Annuities	Debtor.			
	To Sundry Accounts, bought 3000 l. New South Sea Annuity Stock, at 98 $\frac{1}{2}$ per Cent. viz.				
6	To India Bonds, for 15, at 100 l. each	1500 0 0			
	Premium on ditto, at 1 l. each	15 0 0			
		1515 0 0			
11	To Sir Transfer Discompt and Company, for a Draft	1000 0 0			
2	To Cash, paid the Remainder	432 10 0			
			2947	10	0
	September 18.				
8	Toper Dasball	Creditor.			
2	By Cash, received of the Assignees, under a Commission of Bankruptcy awarded against him, a Dividend of 5 Shillings in the Pound, on 73 l. 18 s. due from him	18 9 6			
	September 20.				
8	Careless Spendibrist, Esq.	Creditor.			
2	By Cash, received of him $\frac{1}{2}$ a Year's Interest, due at Midsummer last, on a Mortgage	80 0 0			
	September 22.				
10	Tenure Freehold	Debtor.			
2	To Cash, paid him $\frac{1}{2}$ a Year's Rent, due at Midsummer last	150 0 0			

14	Insurers on the Sea-horse	Creditor.	l.	s.	d.
	By Sundry Accounts, received of them, in full, by the Hands of Security Fund, viz.				
15	By Profit and Loss, allowed a Deduction of } 15 0 0				
	10 l. per Cent.				
2	By Cash, received		135	0	0
			150	0	0
	September 27.				
14	Benjamin Bigg	Debtor.			
2	To Cash, paid him in full		20	12	6
	September 29.				
16	Charges of Merchandize	Debtor.			
2	To Cash, paid to Trusty Countswell, his Disbursements for sundry Charges this Quarter		30	7	6
16	Expences of House-keeping	Debtor.			
2	To Cash, paid to Penelope Pickle, at sundry Times, for House Expences this Quarter		96	17	8
	October 2.				
13	Mess. Fairtrade and Sealand	Debtor.			
15	To Profit and Loss, received Advice from Substitute Fairtrade, that he hath sold the Tobacco, in which we were jointly concerned, and my $\frac{1}{3}$ Share of the Gain thereon is		14	2	0
	October 3.				
12	Commissioners of the Customs	Creditor.			
2	By Cash, received of them the Drawback, due on the Exportation of the said Tobacco		369	12	0
	October 5.				
7	Port Wine	Creditor.			
2	By Cash, for 10 Pipes, sold to William Cooper, at 34 l. per Pipe		340	0	0
	October 9.				
10	Security Fund	Creditor.			
2	By Cash, received of him the Balance of his Account		262	16	2
	October 10.				
13	Surepay, Gaintrade, and Sealand	Debtor.			
15	To Profit and Loss, for one third Share of the Gain by Sale of the Goods, shipped for our joint Account, as by Advice from our Supercargo Indent Poundage		89	13	2
	October 13.				
6	New South Sea Annuities	Creditor.			
2	By Cash, sold to Richard Ready, 1000 l. Stock, at } 1003 15 0				
	100 $\frac{3}{8}$ l. per Cent.				
	Deduct Brokerage, &c.		1	10	0
			1002	5	0

			l.	s.	d.
7	Tobacco for Account of Peter Packleaf	Creditor.			
9	By Mess. Saffron and Pigtail, for 10 Hogheads, containing 140 Hund. sold to them at 3 l. 10 s. per Hund.	-	490	0	0
7	Tobacco for Account of Peter Packleaf	Debtor.			
15	To Profit and Loss, for my Commission on £. 1409 4 2, at 3 l. per Cent.	-	42	5	6
7	Ditto Tobacco	Debtor.			
14	To Peter Packleaf, for the neat Produce thereof	-	368	10	4
	October 21.				
14	Don Pedro Negociante	Debtor.			
	To Sundry Accounts, for Cost and Charges of 23 Pieces of Serge, shipped on board the <i>Sea Nymph</i> , William Cabbin, Master, and consigned to him, for his Account and Risque, viz.				
7	To Serge, for 73 Pieces, at 5 l. 18 s. per Piece	394 4 0			
2	To Cash, paid Charges thereon	27 8 9			
15	To Profit and Loss, for my Commission on } £. 421 12 9, at 2 per Cent.	8 8 8	430	1	5
	October 25.				
3	Trusty Countwell	Debtor.			
2	To Cash, paid him $\frac{1}{2}$ a Year's Wages, due at Midsummer last	-	60	0	0
	October 28.				
5	William Bakewell	Creditor.			
2	By Cash, received of him in full for Sugar sold the 13th of August	-	181	3	0
	October 31.				
6	Linnen Cloth	Creditor.			
2	By Cash, for 50 Pieces, sold to Clement Cambrick, at 4 l. per Piece	-	200	0	0
	November 3.				
11	Sir Transfer Discompt and Company	Debtor.			
2	To Cash, paid them on Account	-	1700	0	0
	November 5.				
8	Toper Dabball	Creditor.			
2	By Cash, received of the Assignees, under a Commission of Bankruptcy awarded against him, a final Dividend of 2 s. in the Pound, on 73 l. 18 s. due from him when he became a Bankrupt	-	7	7	9
3	Toper Dabball	Creditor.			
15	By Profit and Loss, lost by him	-	48	0	9



			l.	s.	d.
13	Mess. Surepay, Gaintrade, and Sealand	Creditor.			
2	By Cash, received of the under-written Partners, towards paying Custom and other Charges, on Goods arrived in the River, for our joint Account, viz.				
	Of Takepains Gaintrade		1000	0	0
	Of Profit Surepay		1000	0	0
			2000	0	0
	November 8.				
11	Sir Transfer Discompt and Company	Creditor.			
2	By Cash, received of them on Account		1760	0	0
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
2	To Cash, paid Custom and other Charges on 140 Pipes of Madeira Wine, landed for our joint Account.		2011	16	4
	November 10.				
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
2	To Cash, paid Custom and other Charges on 80 Hogsheads of Sugar, landed for our joint Account		317	16	8
	November 12.				
13	Mess. Surepay, Gaintrade, and Sealand	Creditor.			
2	By Cash, received for 50 Pipes of Madeira Wine, sold on the Keys		1700	0	0
	November 13.				
11	Sir Transfer Discompt and Company	Creditor.			
2	By Cash, borrowed of them at 5 per Cent.		1000	0	0
	November 14.				
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
2	To Cash, paid Custom and other Charges, on 160 Hogsheads of Rum, landed for our joint Account		4385	16	10
	November 17.				
13	Mess. Surepay, Gaintrade, and Sealand	Creditor.			
2	By Cash, received for 40 Hogsheads of Rum, at 44 l. per Hogf-head, sold on the Keys		1760	0	0
	Mess. Surepay, Gaintrade, and Sealand	Creditor.			
13	By Cash, received for 20 Hogsheads, containing 300 Hund. of their Sugar, sold at £. 1 14 6 per Hund.		517	10	0
	November 19.				
	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
13	To Cash, paid sundry Charges for bringing the remaining part of the above Goods to the Warehouse		34	2	7½

			l.	s.	d.
9	Mess. Saffron and Pigtail	Creditor.			
2	By Cash, received of them in full for Tobacco sold the 17th of October		490	0	0
	November 25.				
13	Mess. Surepay, Gaintrade, and Sealand	Creditor.			
2	By Cash, received for 30 Pipes of their Madeira Wine, sold to Peter Prompt		1035	0	0
	November 28.				
11	Sir Transfer Discompt and Company	Debtor.			
2	To Cash, paid them in full, for the Sum borrowed the 13th Instant, viz.				
	Principal	£. 1000	0	0	
	Interest for 15 Days, at 5 per Cent.		2	1	1
			1002	1	1
	December 1.				
7	Port Wine	Creditor.			
2	By Cash, for 10 Pipes, sold to Richard Prompt, at 33 l. 15 s. per Pipe		337	10	0
	December 5.				
13	Mess. Fairtrade and Sealand	Creditor.			
3	By Faithful Reeve, for a Bill of Exchange, payable at sight by Andrew Chapman of Colchester, which Bill I received of Walter Whistler, being (when paid) in full for Linnen Cloth, sold to him for our joint Account, and have sent the same to my Steward for him to receive it		150	0	0
13	Mess. Fairtrade and Sealand	Creditor.			
12	By Substitute Fairtrade, for the Balance of his Account with that Company		105	8	7
	December 7.				
13	Mess. Surepay, Gaintrade, and Sealand	Creditor.			
15	By Profit and Loss, for my Share of the Sums due from that Co-partnership, viz.				
	One third of Freight		175	0	0
	One third of 9 Months Wages due to the Supercargo		30	0	0
			205	0	0
	December 8.				
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
15	To Profit and Loss, due to me on Account of their Sugar, which is now all sold, viz.				
	Commission on 780 l. at $\frac{1}{2}$ per Cent.		3	18	0
	One third part of 227 l. the Gain thereon		75	13	4
			79	11	4

13	Mess. Surepay, Gaintrade, and Sealand	Debtor.	l.	s.	d.
2	To Cash, paid Michael Mixen, in full, for the Freight of their Goods		525	0	0
	December 12.				
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
2	To Cash, paid Indent Poundage, the Balance of his Account, as Supercargo to the said Company		35	5	2
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
15	To Profit and Loss, due to me on Account of their Madeira Wine, it being all sold, viz.				
	Commission on 2735 <sup>l.</sup> at $\frac{1}{2}$ per Cent.		13	13	6
	One third part of £. 1421 14 4 <sup>1</sup> , the Gain thereon		473	18	1 <sup>1</sup>
			487	11	7 <sup>1</sup>
	December 16.				
5	Broad Cloth	Debtor.			
12	To Thomas Staple, for 40 Pieces, bought of him, at 13 <sup>l.</sup> per Piece		520	0	0
	December 19.				
6	Rum	Debtor.			
13	To Mess. Surepay, Gaintrade, and Sealand, for 30 Hogheads, at 44 <sup>l.</sup> per Hoghead, which I have took on my own Account		1320	0	0
13	Mess. Surepay, Gaintrade, and Sealand	Debtor.			
15	To Profit and Loss, due to me on Account of the said Rum, viz.				
	Commission on 1760 <sup>l.</sup> at $\frac{1}{2}$ per Cent.		8	16	0
	One third part of 1097 <sup>l.</sup> 10 s. the Gain thereon		365	16	8
			374	12	8
13	Mess. Surepay, Gaintrade, and Sealand	Creditor.			
9	By Francis Fig, for a Debt due from him, which I have agreed to accept as Cash paid by them		262	10	0
13	Mess. Surepay, Gaintrade, and Sealand	Creditor.			
	By Sundry Accounts, received in full of the said Company, viz.				
2	By Cash		16	7	1
9	By Profit Surepay, for his Note of Hand		280	0	0
12	By Takepains Gaintrade, for ditto		650	0	0
			946	7	1
	December 22.				
9	Rum	Creditor.			
	By Peter Punctual, for 10 Hogheads, sold to him at 44 <sup>l.</sup> 15 s. per Hoghead		447	10	0



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3	Faithful Reeve	Debtor.	l.	s.	d.
15	To Profit and Loss, for the neat Produce of my Estate at Commerce-Hall this Year		689	12	0
8	Careless Spendthrift	Debtor.			
15	To Profit and Loss, for $\frac{1}{2}$ a Year's Interest of 4000 l. due on a Mortgage		80	0	0
6	New South Sea Annuities	Debtor.			
15	To Profit and Loss, for $\frac{1}{2}$ a Year's Dividend on 2000 l. Stock		40	0	0
7	Old South Sea Annuities	Debtor.			
15	To Profit and Loss, for $\frac{1}{2}$ a Year's Dividend on 1500 l. Stock		30	0	0
15	Servants Wages	Debtor.			
3	To Sundry Accounts, for $\frac{1}{2}$ a Year's Wages, due this Day, viz.				
3	To Trusty Countwell		60	0	0
3	To Thomas Tap		19	10	0
3	To Giles Folt		23	10	0
4	To Penelope Pickle		22	0	0
			125	0	0
10	Tenure Freehold	Creditor,			
15	By Profit and Loss, for $\frac{1}{2}$ a Year's Rent, due this Day		150	0	0
	Charges of Merchandize	Debtor.			
16	To Cash, paid Trusty Countwell, his Disbursements for sundry Charges this Quarter		25	11	4
	Expences of House-keeping	Debtor.			
16	To Cash, paid, at sundry Times, to Penelope Pickle, for House Expences this Quarter		128	17	6
16	Balance	Debtor.			
	To Sundry Accounts, viz.				
3	To Faithful Reeve, for Sundries under his Care		1338	2	$2\frac{1}{4}$
3	To Thomas Tap, for ditto		123	16	7
3	To Giles Folt, for ditto		186	19	6
4	To Penelope Pickle, for ditto		143	18	4
4	To Furniture, valued at		3600	0	0
4	To Apparel, valued at		180	0	0
			5572	16	$7\frac{1}{4}$
3	Faithful Reeve	Debtor.			
16	To Balance, due to sundry Persons, relating to his Stewardship		115	9	11

# Alphabet to the MERCHANT'S Ledger.

<b>A</b>		<b>E</b>		<b>I</b>	
Annuities, New South Sea	6	Estate at Commerce Hall	4	Incle and Company, Mess	10
Annuities, Old South Sea	7	Expences of House-keeping	16	India Bonds	6
Apparel	4			Insurers on the Sea-horse	14
				Jolt, Giles	3
<b>B</b>		<b>F</b>		<b>K</b>	
Bakewell, William	5	Fairtrade and Sealand, Mess	13	Kerley	8
Balance	16	Fairtrade, Substitute	12		
Bank Stock	6	Figg, Francis	9		
Bayes	3	Freehold, Tenure	10		
Bigg, Benjamin	14	Fund, Security	10		
Bonds, India	6	Furniture	4		
Broad Cloth	5				
<b>C</b>		<b>G</b>		<b>L</b>	
Cash	1, 2	Gaintrade, Surepay, and Sealand	13	Linnen Cloth	6
Charges of Merchandize	16	Gaintrade and Sealand	12	Loom and Shuttle, Mess	9
Cloth, Broad	5	Gaintrade, Takepains	12		
Cloth, Linnen	6	Gleaves, Gregory	8		
Commissioners of the Customs	12				
Countwell, Trusty	3				
Crispin, Hugh	10				
Cutlery and Hard Wares	5				
<b>D</b>		<b>H</b>		<b>M</b>	
Dashall, Toper	8	Haberdashery Wares	4	Mash, Matthew	8
Discompt and Co. Sir Transfer	11	Hard and Cutlery Wares	5	Merchandize, Charges of	16
Don Pedro Negociante	14	House-keeping, Expences of	16		

# Alphabet to the MERCHANT'S Leidger.

N		R		W	
New South Sea Annuities	- 6	Reeve, Faithful	- 3	Wages, Servants	- 15
Negociante, Don Pedro	- 14	Rum	- 6	Wares, Cutlery and Hard	- 5
				Wares, Haberdashery	- 4
				Wine, Port	- 7
O		S		X	
Old South Sea Annuities	- 7	Saffron and Pigtail, Mess.	- 9		
		Serge	- 7		
		Servants Wages	- 15		
		Sharp and Company, Mess.	- 10		
		Shoes	- 4		
		Spendthrift, Careless	- 8		
		Staple, Thomas	- 12		
		Stock	- 1		
		Sugar	- 5		
		Surepay, Gaintrade, and Sealand	- 13		
		Surepay, Profit	- 9		
P		T		Y	
Packleaf, Peter	- 14	Tap, Thomas	- 3		
Pickle, Penelope	- 4	Tobacco	- 5		
Port Wine	- 7	Tobacco, for acco. of P. Packleaf	- 7		
Profit and Loss	- 15	Tradesmen	- 11		
Punctual, Peter	- 9				
Q		U		Z	
		Vatt and Score, Mess.	- 8		
		Voyage to Amsterdam	- 14		
		Voyage from Oporto	- 14		
		Voyage from Virginia	- 14		



I

## L O N D O N.

		Debtor	STOCK.	l.	s.	d.
1747						
Dec.	25	2 To Mess. Loom and Shuttle	9	90	0	0
		2 To Mess. Sharp and Company	10	46	10	0
		2 To Hugh Crispin	10	54	8	6
		2 To Mess. Ince and Company	10	30	17	8
		2 To Security Fund	10	240	19	8
		2 To Tenure Freehold, for $\frac{1}{2}$ a Year's Rent	10	150	0	0
		2 To Faithful Reeve and Sundries	3	123	6	4
		2 To Trusty Countavell, for $\frac{1}{2}$ a Year's Wages	3	60	0	0
		2 To Thomas Tap and Sundries	3	49	7	8
		2 To Giles Jolt and ditto	3	61	9	8
		2 To Penelope Pickle and ditto	4	41	7	6
		3 To Sundry Tradesmen	11	328	2	1
		3 To Takepains Gaintrade due on a Bill of Exchange	12	358	0	0
		To Balance, for the neat Value of my Estate	16	40232	4	1 $\frac{1}{2}$
				1858	13	2 $\frac{1}{2}$
		Debtor	CASH.	l.	s.	d.
1747						
Dec.	25	1 To Stock	366	10	6	1
	29	3 To Mess. Saffron and Pigtail	289	17	0	9
Jan.	17	6 To Tobacco, received of Saffron and Pigtail, in part	50	0	0	5
	27	6 To New South Sea Annuities, received $\frac{1}{2}$ a Year's Dividend	42	0	0	6
	31	6 To Sugar, received of Aaron Arwell	67	12	0	5
Feb.	7	7 To Careless Spendthrift, rec. $\frac{1}{2}$ a Year's Interest of 4000 l.	80	0	0	8
	8	7 To Old South Sea Annuities, received	20	10	0	7
	15	7 To Mess. Saffron and Pigtail, received in full	50	0	0	9
	18	8 To Mess. Gaintrade and Sealand, received $\frac{1}{2}$ of neat proceed	362	16	6	12
	22	8 To Faithful Reeve, received of Arthur Rutt the Carrier	40	0	0	3
	25	9 To Francis Figg, received in full	78	0	0	9
		9 To Profit Surepay	2	9	0	9
March	7	10 To Substitute Fairtrade, received of Nesbit and Company	228	15	9	12
	24	11 To Mess. Surepay, Gaintrade, and Sealand, receiv. a Balance	168	9	11	13
		Carried to Folio 2.		1847	0	8

# L O N D O N.

		per Contra	Creditor.	l.	s.	d.
1747						
Dec. 25	1	By Cash		1	366	10 6
	1	By Faithful Reeve, for Sundries under his Care		3	1171	7 7½
	1	By Estate at Commerce-Hall, for prime Cost		4	21340	0 0
	1	By Thomas Tap, for Sundries under his Care		3	235	16 8
	1	By Giles Jolt, ditto		3	395	16 8
	1	By Penelope Pickle, ditto		4	126	17 6
	1	By Furniture		4	3400	0 0
	1	By Apparel		4	160	0 0
	1	By Tobacco, 555 Hund. at 3 l. 5 s. per Hund.		5	1803	15 0
	1	By Sugar, 432 Hund. at £ 1 7 6 per Hund.		5	594	0 0
	1	By Broad Cloth, 12 Pieces, at 15 l. per Piece		5	180	0 0
	1	By Cutlery Ware, for 2 Cheels		5	93	0 0
	1	By Shoes, 96 Dozen, at 2 l. 10 s. per Doz.		4	240	0 0
	1	By Haberdashery Ware, for 3 Boxes		4	156	0 0
	1	By Bank Stock, 1550 l. at 120 l. per Cent.		6	1860	0 0
	1	By New South Sea Annuities, 2100 l. at 95 l. per Cent.		6	2037	0 0
	1	By Sir Transfer Discompt and Company		11	2169	17 8
	1	By Toper Dabball		8	358	16 8
	1	By Mess. Saffron and Pigtail		9	289	17 7
	1	By Francis Figg		9	56	9 4
	2	By Careless Spendthrift, due on a Mortgage		8	4080	0 0
	2	By Profit Surepay, due on a Bill of Exchange		9	450	0 0
1748						
Dec. 25		By Profit and Loss, gained in the Year, clear of Expences		15	293	7 11½
					41858	13 2½

		per Contra	Creditor.	l.	s.	d.
1747						
Dec. 29	3	By Sir Transfer Discompt and Company, paid to them		289	17	0
	30	By Giles Jolt, paid him in full to Christmas		61	9	8
	4	By Penelope Pickle, paid her ditto		41	7	6
	5	By Bayes, paid for 26 Pieces		143	0	0
Feb. 8	7	By Voyage to Amsterdam, paid Charges		16	0	10
	8	By Sir Transfer Discompt and Company, paid to them		250	0	0
	25	By Mess. Surepay, Gaintrade, and Sealand, paid F. Firelock		100	0	0
March 1	9	By Mess. Surepay, Gaintrade, and Sealand, paid Charges		157	16	4
	18	By Mess. Fairtrade and Sealand, paid Charges		23	6	6
	25	By Charges of Merchandize, paid this Quarter		24	18	6
	11	By Expences of House-keeping, ditto		125	10	0
		Carried to Folio 2.			1233	6 4

		Debtor	CASH.	l.	s.	d.	l.	s.	d.
1748			Brought from Folio 1.				1847	0	8
March	30	11	To Tobacco, received of Saffron and Company, in part -	43	4	0			
April	12	11	To Toper Dabball, received on Account -	27	9	8			
	16	11	To Mess. Saffron and Pigtail, received in full -	108	11	0			
	26	12	To Francis Figg, received in full -	136	0	0			
May	19	13	To Commissioners of the Customs, received a Drawback -	420	0	0			
	27	13	To Port Wines, received for 20 Pipes -	656	0	0			
	30	13	To Faithful Reeve, received of him on Account -	150	0	0			
June	17	14	To Tobacco, for Account of P. Packleaf, sold 10 Hogsheds	420	0	0			
							1961	4	8
July	25	16	To Old South Sea Annuities, received $\frac{1}{2}$ a Year's Dividend	30	0	0			
	30	16	To Takepains Gaintrade, received in full -	306	6	7			
Aug.	4	16	To Mess. Fairtrade and Sealand, received of W. Whistler	45	0	0			
Sept.	5	18	To William Bakewell, received in part -	200	0	0			
	18	18	To Toper Dabball, received a Dividend of 5 s. in the Pound	18	9	6			
	20	18	To Careless Spendibrist, received $\frac{1}{2}$ a Year's Interest -	80	0	0			
	25	19	To Insurers on the Sea-horse, received in full -	135	0	0			
							814	16	1
Octob.	3	19	To Commissioners of the Customs, received a Drawback -	369	12	0			
	5	19	To Port Wine, received for 10 Pipes -	340	0	0			
	9	19	To Security Fund, received the Balance of his Account	262	16	2			
	13	19	To New South Sea Annuities, received for 1000 l. Stock	1002	5	0			
	28	20	To William Bakewell, received of him in full -	181	3	0			
	31	20	To Linnen Cloth, received for 50 Pieces -	200	0	0			
Nov.	5	20	To Toper Dabball, received 2 s. in the Pound, in full -	7	7	9			
	7	21	To Mess. Surepay, Gaintrade, and Sealand, received -	2000	0	0			
	8	21	To Sir Transfer Discompt and Company, received of them	1760	0	0			
	12	21	To Mess. Surepay, Gaintrade, and Sealand, received for Wine	1700	0	0			
	13	21	To Sir Transfer Discompt and Company, borrowed -	1000	0	0			
	17	21	To Mess. Surepay, Gaintrade, and Sealand, received for Rum	1760	0	0			
	21		To ditto - received for Sugar	517	10	0			
	22	22	To Mess. Saffron and Pigtail, received in full -	490	0	0			
	25	22	To Mess. Surepay, Gaintrade, and Sealand, received for Wine	1035	0	0			
Dec.	1	22	To Port Wine, received for 10 Pipes -	337	10	0			
	19	23	To Mess. Surepay, Gaintrade, and Sealand, received in full	16	7	1			
							12979	11	0
							17602	12	5



# L O N D O N.

2

				per Contra	Creditor.					l.	s.	d.					l.	s.	d.
1748								Brought from Folio 1.								1233 6 4			
April	19	12	By Port Wine, paid Custom, &c. thereon	-	-	719	14	2	7										
May	2	12	By Trusty Countwell, paid him in full to Christmas	-	-	60	0	0	3										
	25	13	By Don Pedro Negociante, paid Charges on Broad Cloth	-	-	28	16	7	14										
	27	13	By Port Wine, paid Cooperage, Cartage, &c.	-	-	2	17	6	7										
June	16	14	By Tobacco, for Account of Peter Packleaf, paid Charges	-	-	496	11	8	7										
	19	14	By ditto, ditto	-	-	2	12	6	7										
	24	15	By Charges of Merchandize, paid this Quarter	-	-	38	16	4	16										
	15		By Expences of House-keeping, ditto	-	-	81	14	6	16					1431 3 3					
<hr/>																			
June	27	15	By Thomas Tap, paid $\frac{1}{2}$ a Year's Wages	-	-	19	10	0	3										
	30	15	By Giles Folt, ditto	-	-	23	10	0	3										
July	3	15	By Penelope Pickle, ditto	-	-	22	0	0	4										
	17	16	By Peter Packleaf, paid Charges on Kerseys	-	-	29	16	4	14										
	25	16	By Fairtrade and Sealand, paid Custom, &c. of Linnen	-	-	162	2	8	13										
Aug.	13	17	By Apparel, paid Francis Thimble, Taylor	-	-	57	16	8	4										
	17	17	By Mess. Fairtrade and Sealand, paid Charges	-	-	17	14	6	13										
	26	17	By Furniture, paid Benjamin Bedstead, Upholder	-	-	256	17	10	4										
Sept.	10	18	By Mess. Sharp and Company, paid in part	-	-	500	0	0	10										
	15	18	By New South Sea Annuities	-	-	432	10	0	6										
	22	18	By Tenure Freehold, paid $\frac{1}{2}$ a Year's Rent	-	-	150	0	0	10										
	27	19	By Benjamin Bigg, paid him in full	-	-	20	12	6	14										
	29	19	By Charges of Merchandize, paid this Quarter	-	-	30	7	6	16										
	19		By Expences of House-keeping, ditto	-	-	96	17	8	16					1819 15 8					
<hr/>																			
Oct.	21	20	By Don Pedro Negociante, paid Charges on Serge	-	-	27	8	9	14										
	25	20	By Trusty Countwell, paid $\frac{1}{2}$ a Year's Wages	-	-	60	0	0	3										
Nov.	3	20	By Sir Transfer Discompt and Company, paid to them	-	-	1700	0	0	11										
	8	21	By Mess. Surepay, Gaintrade, and Sealand, paid Custom, &c.	-	-	2011	16	4	13										
	10	21	By ditto, paid Custom, &c. on Sugar	-	-	317	16	8	13										
	14	21	By ditto, paid Custom, &c. on Rum	-	-	4385	16	10	13										
	19	21	By ditto, paid Cartage, &c. on the said Goods	-	-	34	2	7 $\frac{1}{2}$	13										
	25	22	By Sir Transfer Discompt and Co. paid Principal and Interest	-	-	1002	1	1	11										
Dec.	10	23	By Mess. Surepay, Gaintrade, and Sealand, paid M. Mixen	-	-	525	0	0	13										
	12	23	By ditto, paid I. Poundage	-	-	35	5	2	13										
	25	24	By Charges of Merchandize, paid this Quarter	-	-	25	11	4	16										
	24		By Expences of House-keeping, ditto	-	-	128	17	6	16										
<hr/>																			
By Balance, remaining in Hand														16	2864	10	10 $\frac{1}{2}$	17602 12 5	

		Debtor	FAITHFUL REEVE, Steward,		L	s.	d.
1747							
Dec.	25	1	To Stock, for Sundries under his Care	-	1	1171	7 7 $\frac{1}{2}$
1748							
July	4	15	To Benjamin Bigg, for 10 Quarters of Oats delivered	-	14	12	10 0
Dec.	5	22	To Mess. Fairtrade and Sealand, for a Bill payable by William Whistler	-	13	150	0 0
	25	24	To Profit and Loss, for the neat Produce of the Estate under his Care	-	15	689	2 0
	24		To Balance, due to him and Sundries	-	16	115	9 11
					2138	9	6 $\frac{1}{2}$
		Debtor	TRUSTY COUNTWELL,				
1748							
May	2	12	To Cash, paid in full to Christmas last	-	2	60	0 0
Oct.	25	20	To ditto, ditto - Midsummer	-	2	60	0 0
Dec.	25		To Balance, due to him	-	16	60	0 0
					180	0	0
		Debtor	THOMAS TAP,				
1747							
Dec.	25	1	To Stock, for Sundries under his Care	-	1	235	16 8
	29	4	To Sir Transfer Discompt and Company, paid in full for Wages, &c.	-	11	49	7 8
1748							
June	27	15	To Cash, - - - ditto	-	2	19	10 0
July	9	15	To Port Wine, for 1 Pipe, ordered into my own Cellar	-	7	34	0 0
Aug.	30	17	To Matthew Mash, for Beer, delivered as per Bill	-	8	96	17 6
Dec.	25		To Balance, due to him and Sundries	-	16	19	10 0
					455	1	10
		Debtor	GILES TOLT,				
1747							
Dec.	25	1	To Stock, for Sundries under his Care	-	1	395	16 8
	30	4	To Cash, paid in full for Wages and Disbursements	-	1	61	9 8
1748							
June	30	15	To Cash, ditto	-	2	23	10 0
July	12	15	To Benjamin Bigg, for 50 Quarters of Oats	-	14	32	10 0
			To Balance, due to him and Sundries	-	16	23	10 0
					536	16	4
		Debtor	BAYES.				
1747							
Dec.	30	5	To Cash, at 5l. 10 s. per Piece	-	Pieces 26	1	143 0 0

# L O N D O N.

3

## at Commerce-Hall

Creditor.

				l.	s.	d.
1747						
Dec. 25	2	By Stock, due to Sundries	-	1	123	6 4
Feb. 22	8	By Cash, received of Arthur Rutt	-	1	40	0 0
March 13	10	By Sir Transfer Discompt and Company, received by a Draft on them	-	11	16	0 0
1748						
May 30	13	By Cash, received on Account	-	2	150	0 0
July 4	15	By Benjamin Bigg, for 15 Quarters of Wheat sold	-	14	24	7 6
23	16	By Profit and Loss, for the Value of 4 Sheep, given to the Poor	-	15	3	10 6
Dec. 25	24	By Balance, remaining under his Care	-	16	1338	2 2 1/2
		By Profit and Loss, expended at Commerce-Hall this Year	-	15	443	2 11 1/2
					2138	9 6 1/2

## Book-Keeper

Creditor.

1747						
Dec. 25	2	By Stock, due for 1/2 a Year's Wages	-	1	60	0 0
1748						
June 24	14	By Servants Wages, for 1/2 a Year's Wages, due this Day	-	15	60	0 0
Dec. 25	24	By ditto, ditto	-	15	60	0 0
					180	0 0

## Butler,

Creditor,

1747						
Dec. 25	2	By Stock, due to himself and 3 Footmen	-	1	49	7 8
1748						
June 24	14	By Servant's Wages, for 1/2 a Year's Wages, due this Day	-	15	19	10 0
Dec. 25	24	By ditto, ditto	-	15	19	10 0
	24	By Balance, remaining under his Care	-	16	123	16 7
		By Profit and Loss, expended in Liquors this Year	-	15	242	17 7
					455	1 10

## Coach-man

Creditor.

1747						
Dec. 25	2	By Stock, due to himself, the Groom, and 2 Helpers	-	1	61	9 8
1748						
June 24	14	By Servants Wages, for 1/2 a Year's Wages, due this Day	-	15	23	10 0
Dec. 25	24	By ditto, ditto	-	15	23	10 0
	24	By Balance, remaining under his Care	-	16	186	19 6
		By Profit and Loss, expended in the Stables this Year	-	15	241	7 2
					536	16 4

## per Contra

Creditor.

1747						
Jan. 5	6	By Mess. Gaintrade and Sealand	-	Pieces 26	12	143 0 0



## L O N D O N.

		Debtor	PENELOPE PICKLE,			l.	s.	d.
1747								
Dec.	25	1	To Stock, for Sundries under her Care	-	-	1	12	17 6
	30	4	To Cash, paid in full for Wages and Disbursements	-	-	1	4	7 6
1748								
July	3	15	To Cash, ditto	-	-	2	22	0 0
Aug.	4	17	To Mess. Vatt and Score, for 40 Chalders of Coals bought	-	-	8	64	0 0
	7	17	To Gregory Greaves, for 50 Dozen of Candles	-	-	8	16	5 0
Dec.	25		To Balance, due to her and Sundries	-	-	16	22	0 0
							292	10 0
		Debtor	ESTATE, at					
1747								
Dec.	25	1	To Stock, for the prime Cost thereof	-	-	1	21340	0 0
		Debtor	FURNITURE,					
1747								
Dec.	25	1	To Stock, for the Value thereof	-	-	1	3400	0 0
1748								
Aug.	26	17	To Cash, paid Benjamin Bedstead, Upholder, his Bill	2	-	2	236	17 10
							3656	17 10
		Debtor	APPAREL.					
1747								
Dec.	25	1	To Stock, for the Value thereof	-	-	1	160	0 0
1748								
Aug.	13	17	To Cash, paid Timothy Thimble, Taylor, his Bill	-	-	2	57	16 8
							217	16 8
		Debtor	SHOES.					
1747								
Dec.	25	1	To Stock, at 2 l. 10 s. per Dozen	-	-	96	1	240 0 0
Feb.	6	7	To Hugh Crispin, bought of him	-	-	96	10	155 15 6
						192		395 15 6
		Debtor	HABERDASHERY					
1747								
Dec.	25	1	To Stock, for	-	-	Boxes 3	1	156 0 0

# L O N D O N.

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		<i>House-keeper,</i>		<i>Creditor.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
1747								
Dec. 25	2	By <i>Stack</i> , due to herself and 4 Maids			1	41	7	6
1748								
June 24	14	By <i>Servants Wages</i> , for $\frac{1}{2}$ a Year's Wages, due this Day			15	22	0	0
Dec. 25	14	By <i>ditto</i> , ditto			15	22	0	0
	24	By <i>Balance</i> , remaining under her Care			16	143	18	4
		By <i>Profit and Loss</i> , expended in Firing, Candles, &c. this Year			15	63	4	2
						292	10	0
		<i>Commerce-Hall,</i>		<i>Creditor.</i>				
1748								
Dec. 25		By <i>Balance</i>			16	21340	0	0
		<i>per Contra</i>		<i>Creditor.</i>				
1748								
Dec. 25	24	By <i>Balance</i> , now valued at			16	3600	0	0
		By <i>Profit and Loss</i> , for the Wear thereof this Year			15	56	17	10
						3656	17	10
		<i>per Contra</i>		<i>Creditor.</i>				
1748								
Dec. 25	24	By <i>Balance</i> , now valued at			16	180	0	0
		By <i>Profit and Loss</i> , for the wear thereof this Year			15	37	16	8
						217	16	8
		<i>per Contra</i>		<i>Creditor.</i>				
1747								
Feb. 20	8	By <i>Mess. Surepay, Gaintrade, and Sealand</i> , for			Dozen 192	13	395	15 6
		<i>WARES</i>		<i>Creditor.</i>				
1747								
Feb. 20	8	By <i>Mess. Surepay, Gaintrade, and Sealand</i> , for			Boxes 3	13	156	0 0

		Debtor	TOBACCO.	Hund.	l.	s.	d.
1747							
Dec. 25	1	To Stock, at 3 l. 5 s. per Hund.	555	15	1803	15	0
1748							
Aug. 17		To Profit and Loss, gained hereby	555		1999	19	0
		Debtor	SUGAR.	Hund.			
1747							
Dec. 25	1	To Stock, at £. 1 7 6 per Hund.	432	15	594	0	0
1748							
Aug. 13		To Profit and Loss, gained hereby	432		653	2	8
		Debtor	BROAD CLOTH.	Pieces			
1747							
Dec. 25	1	To Stock, at 15 l. per Piece	12	12	180	0	0
Feb. 12	7	To Thomas Staple, at 12 l. per Piece	25	12	300	0	0
1748							
Dec. 16	23	To Thomas Staple, at 12 l. per Piece	40	12	520	0	0
		Debtor	CUTLERY and	Chefts			
1747							
Dec. 25	1	To Stock, for	2	1	93	0	0
Jan. 31		To Sugar, received in exchange	1	5	46	10	0
			3		139	10	0
1748							
Sept. 8	18	To Mess. Sharp and Company	15	10	740	0	0
		Debtor	WILLIAM BAKEWELL.				
1748							
Aug. 13	17	To Sugar, for 242 Hund. sold him		5	381	3	0



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		Debtor	LINNEN CLOTH.	Pieces	l.	s.	d.
1748							
Aug. 21	17	To Mess. Fairtrade and Sealand, at £. 3 17 6 per Piece		90	18	348	15 0
Dec. 25		To Profit and Loss, gained by Sale of 50 Pieces		-	15	6	5 0
				90		354	0 0
		Debtor	BANK STOCK.	£. Stock			
1747				1550	1	860	0 0
Dec. 25	1	To Stock, at 120 l. per Cent.					
The Stock being sold for less than it was valued at, the Balance is Loss; which Loss is carried to the Account of Profit and Loss, without being entered in the Waste Book or Journal. The like is done in many other Cases.							
		Debtor	INDIA BONDS.	Bonds			
1748				15	11	1518	15 0
Sept. 1	18	To Sir Transfer Discompt and Company, at 101 l. 5 s.					
		Debtor	NEW SOUTH SEA	£. Stock			
1747				2100	1	2037	0 0
Dec. 25	1	To Stock, at 95 l. per Cent.					
1748					15	101	17 0
May 3		To Profit and Loss, gained hereby					
				2100		2138	17 0
Sept. 15	18	To Sundry Accounts, at 98 $\frac{1}{2}$ l. per Cent.		3000		2947	10 0
Dec. 25	24	To Profit and Loss, for $\frac{1}{2}$ a Year's Dividend		-	15	40	0 0
		To ditto, gained by the Advance of it's Price		-	15	52	3 0
				3000		3039	15 0
		Debtor	RUM.	Hhds.			
1748							
Dec. 19	23	To Mess. Surepay, Gaintrade, and Sealand, at 44 l. per Hoghead		30	13	1320	0 0
	25	To Profit and Loss, gained by Sale of 10 Hogheads		-	15	7	10 0
				30		1327	10 0

# L O N D O N.

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		per Contra	Creditor.	Pieces		l.	s.	d.
1748								
Oct. 31	20	By Cash, at 4 l. per Piece	- - - -	50	2	200	0	0
Dec. 25		By Balance, at £. 3 17 6 per Piece	- - - -	40	16	155	0	0
				<hr/>				
				90		355	0	0

		per Contra	Creditor.	£. Stock		l.	s.	d.
1747								
March 3	10	By Security Fund, at 119 $\frac{1}{2}$ per Cent.	- - - -	1550	10	1850	2	6
		By Profit and Loss, lost hereby	- - - -	-	15	9	17	6
				<hr/>				
				1550		1860	0	0

		per Contra	Creditor.	Bonds		l.	s.	d.
1748								
Sept. 15	18	By New South Sea Annuities, at 101 l.	- - - -	15	6	1515	0	0
		By Profit and Loss, lost hereby	- - - -	-	15	3	15	0
				<hr/>				
				15		1518	15	0

		ANNUITIES	Creditor.	£. Stock		l.	s.	d.
1747								
Jan. 27	6	By Cash, received $\frac{1}{2}$ a Year's Dividend, due at Christmas	- - - -	-	1	42	0	0
1748								
May 3	12	By Security Fund, at 100 l. per Cent.	- - - -	2100	10	2096	17	0
				<hr/>				
				2100		2138	17	0
Oct. 13	19	By Cash, at 100 $\frac{3}{4}$ l. per Cent.	- - - -	1000	1	1002	5	0
Dec. 25		By Balance, at 99 $\frac{7}{8}$ l. per Cent.	- - - -	2000	16	1997	10	0
		By ditto, for $\frac{1}{2}$ a Year's Dividend due thereon	- - - -	-	16	40	0	0
				<hr/>				
				3000		3039	15	0

		per Contra	Creditor.	Hhds.		l.	s.	d.
1748								
Dec. 22	23	By Peter Pungal, at 44 l. 15 s. per Hogthead	- - - -	10	9	447	10	0
25		By Balance, at 44 l. per Hogthead	- - - -	20	16	880	0	0
				<hr/>				
				30		1327	10	0



## L O N D O N.

		Debtor	OLD SOUTH SEA		l.	l.	d.
1747				6. Stock			
Jan. 23	6	To Sir Transfer Discompt and Company, at 93 $\frac{1}{2}$ per Cent.	500	11	468	15	0
Feb. 8		To Profit and Loss, gained hereby	-	15	1	15	0
			500		470	10	0
Feb. 23	8	To Security Fund, at 91 $\frac{1}{2}$ per Cent.	1500	10	1372	10	0
1748							
June 24	15	To Profit and Loss, for $\frac{1}{2}$ a Year's Dividend	-	15	30	0	0
Dec. 25	24	To ditto, ditto	-	15	30	0	0
		To ditto, gained by the Advance of Price	-	15	129	7	6
			1500		1561	17	6
		Debtor	PORT WINE.				
1748				Pipes			
April 19	12	To Voyage from Oporto, received by the Triton	50	14	825	0	0
	12	To Cash, paid Custom and other Charges	-	2	719	14	2
	29	To Sir Transfer Discompt and Company, paid Freight	-	11	87	10	0
May 27	13	To Cash, paid Cooperage, Cartage, &c.	-	2	2	17	6
Dec. 25		To Profit and Loss, gained by Sale of part hereof	-	15	13	10	4
			50		1648	12	0
		Debtor	SERGE.				
1748				Pieces			
June 4	13	To Tobacco, received in Barter, at 5 l. 18 s. per Piece	73	5	394	4	0
		Debtor	TOBACCO, for the Account				
1748				Hund.			
June 16	14	To Cash, paid Custom, Freight, &c.	280	2	496	11	8
	19	To ditto, paid Cartage, Porterage, &c.	-	2	2	12	6
Oct. 17	20	To Profit and Loss, for my Commission	-	15	42	5	6
	20	To Peter Packleaf, for the neat Produce	-	14	368	10	4
			280		910	0	0

# L O N D O N.

7

## ANNUITIES

Creditor.

				l.	s.	d.
1747			£. Stock			
Feb. 8	7	By Sundry Accounts, at $94\frac{1}{4}\%$ l. per Cent.	500	470	10	0
1748	16	By Cash, received $\frac{1}{2}$ a Year's Dividend	-	30	0	0
July 25		By Balance, at $100\frac{1}{2}\%$ l. per Cent.	1500	1501	17	6
Dec. 25		By ditto, for $\frac{1}{2}$ a Year's Dividend due thereon	-	30	0	0
			1500	1561	17	6

per Contra

Creditor.

1748			Pipes			
May 7	12	By Toper Dabball, sold to him	1	33	12	0
27	13	By Cash, at 32 l. 16 s. per Pipe	20	656	0	0
July 9	15	By Thomas Tap, reserved for my own Use	1	34	0	0
Oct. 5	19	By Cash, at 34 l. per Pipe	10	340	0	0
Dec. 1	22	By ditto, at 33 l. 15 s per Pipe	10	337	10	0
25		By Balance, at 33 l. per Pipe	7	231	0	0
		By ditto, for an Ullage, containing about 63 Gallons	1	16	19	0
			50	1648	12	0

per Contra

Creditor.

1748			Pieces			
Oct. 21	20	By Don Pedro Negociante, shipped for his Account	73	394	4	0

## of PETER PACKLEAF

Creditor.

1748			Hund.			
June 17	14	By Cash, at 3 l. per Hund:	140	420	0	0
Oct. 17	20	By Mess. Saffron and Pigtail	140	491	0	0
			280	910	0	0

		Debtor	KERSEY.	Pieces		l.	s.	d.
1747								
Jan. 12	6	To Sir Transfer Discompt and Company, at 7 l. 15 s. per Piece	-	50	11	387	10	0
1748								
April 15	11	To Sir Transfer Discompt and Company, at 7 l. 18 s. per Piece	-	48	11	379	4	0
		Debtor	Miss. VATT and SCORE,					
1748								
Dec. 25		To Balance, due to them	- - - - -		16	64	0	0
		Debtor	GREGORY GREAVES,					
1748								
Dec. 25		To Balance, due to him	- - - - -		16	16	5	0
		Debtor	MATTHEW MASH,					
1748								
Dec. 25		To Balance, due to him	- - - - -		16	96	17	6
		Debtor	TOPER DASHALL,					
1747								
Dec. 25	1	To Stock, due from him	- - - - -		1	358	16	8
1748								
May 7	12	To Port Wine, for 1 Pipe, sold to him	- - - - -		7	33	12	0
						392	8	8
		Debtor	CARELESS SPENDTHRIFT,					
1747								
Dec. 25	2	To Stock, due on a Mortgage	- - - - -		1	4080	0	0
1748								
June 24	15	To Profit and Loss, for $\frac{1}{2}$ a Year's Interest, due this Day	- - - - -		15	80	0	0
Dec. 25	24	To ditto, ditto	- - - - -		15	80	0	0
						4240	0	0



# L O N D O N.

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		per Contra	Creditor.	Pieces	l	s	d
1747							
Feb.	8	7	By Voyage to Amsterdam, shipped	50	14	387	10 0
1748							
July	17	16	By Peter Packleaf, ditto	48	14	379	4 0
Dealers in Coals							
1748							
Aug.	4	17	By Penelope Pickle, for 40 Chalders of Coals, bought	-	4	64	0 0
Tallow-Chandler							
1748							
Aug.	7	17	By Penelope Pickle, for 50 Dozen of Candles, bought	-	4	16	5 0
Brewer							
1748							
Aug.	30	17	By Thomas Tap, for Beer delivered as per Bill	-	3	96	17 6
Vintner							
1747							
Dec.	29	4	By Sir Transfer Discompt and Company, received on Account	-	11	70	0 0
	30	5	By ditto, ditto	-	11	36	1 0
Feb.	28	9	By Mess, Surepay, Gaintrade, and Sealand, for 2 Chests of Toys	-	13	185	0 0
1748							
April	12	11	By Cash, received on Account	-	2	27	9 8
Sept.	18	18	By Cash, received a Dividend of 5 s. in the Pound	-	2	18	9 6
Nov.	5	20	By Cash, received ditto of 2 s. in the Pound	-	2	7	7 9
	20		By Profit and Loss, lost by him	-	15	48	0 9
						392	8 8
Esquire							
1747							
Feb.	7	7	By Cash, received $\frac{1}{2}$ a Year's Interest	-	1	80	0 0
1748							
Sept.	20	18	By Cash, ditto	-	2	80	0 0
Dec.	25		By Balance, due from him	-	15	4080	0 0
						4240	0 0

## L O N D O N.

		Debtor	Mess. SAFFRON and PIGTAIL.		L	s	d
1747							
Dec. 25	1	To Stock, due from them	- - - - -	1	289	17	7
Jan. 17	6	To Tobacco, sold to them	- - - - -	5	50	7	3
1748							
March 30	11	To Tobacco, sold to them	- - - - -	5	108	11	9
Octob. 17	20	To Tobacco, for Account of Peter Packleaf	- - - - -	7	490	0	0
					598	11	9
		Debtor	FRANCIS FIGG,				
1747							
Dec. 25	1	To Stock, due from him	- - - - -	1	56	9	4
30	5	To Sugar, sold him 15 Hund. 3 Quarters	- - - - -	5	21	17	0
					78	6	4
1748							
April 9	11	To Sugar, sold him 92 Hund. 3 Quarters	- 2 - -	5	136	0	8
Dec. 19	23	To Mess. Surepay, Gaintrade, and Sealand, due from him	- - -	13	262	10	0
		Debtor	PETER PUNCTUAL,				
1748							
Dec. 22	23	To Rum, sold him 10 Hogsheads	- - - - -	6	447	10	0
		Debtor	PROFIT SUREPAY.				
1747							
Dec. 25	2	To Stock, due on a Bill of Exchange	- - - - -	1	450	0	0
Feb. 23	8	To Substitute Fairtrade, for a Bill accepted by him	- - -	12	256	14	4
1748							
June 1	13	To Mess. Fairtrade and Sealand, for ditto	- - -	12	155	1	0
Dec. 19	23	To Mess. Surepay, Gaintrade, and Sealand, for his Note	- - -	13	280	0	0
		Debtor	Mess. LOOM and SHUTTLE.				
1747							
Dec. 29	4	To Sir Transfer Discompt and Company, paid in full	- - -	11	90	0	0

# L O N D O N.

9

		<i>Tobaccoconists</i>	<i>Creditor.</i>		<i>l</i>	<i>s.</i>	<i>d</i>
1747							
Dec. 29	3	By Sundry Accounts, received in full	- - -	1, 15	289	17	7
Feb. 15	7	By Sundry Accounts, received in full	- - -	1, 15	50	7	3
1748							
April 17	11	By Sundry Accounts, ditto	- - -	2, 15	108	11	9
Nov. 22	22	By Cash, received in full	- - -	2	490	0	0
					598	11	9
		<i>Grocer</i>	<i>Creditor.</i>				
1747							
Feb. 25	9	By Sundry Accounts, received in full	- - -	1, 15	78	6	4
1748							
April 26	12	By Sundry Accounts, received in full	- - -	2, 15	136	0	8
Dec. 25		By Balance, due from him	- - -	16	262	10	0
		<i>per Contra</i>	<i>Creditor.</i>				
1748							
Dec. 25		By Balance, due from him	- - -	16	447	10	0
		<i>Merchant</i>	<i>Creditor.</i>				
1747							
Dec. 31	5	By Sir Transfer Discompt and Company, received in full	- - -	11	450	0	0
Feb. 25	9	By Sundry Accounts, received in full	- - -	13, 1, 15	256	14	4
1748							
June 12	14	By Sir Transfer Discompt and Company, ditto	- - -	11	155	1	0
Dec. 25		By Balance, due on his Note	- - -	16	280	0	0
		<i>Weavers</i>	<i>Creditor.</i>				
1747							
Dec. 25	2	By Stock, due to them	- - -	1	90	0	0



		Debtor	Mess. SHARP and Company,		£	s.	d.
1747							
Dec. 30	5	To Sundry Accounts, paid in full	- - - - -		46	10	0
1748							
Sept. 10	18	To Cash, paid in part	- - - - -	2	500	0	0
Dec. 25		To Balance, due to them	- - - - -	16	240	0	0
					740	0	0
		Debtor	HUGH CRISPIN,				
1747							
Dec. 29	3	To Sundry Accounts, paid in full	- - - - -	11, 15	54	8	6
Feb. 6	7	To Sir Transfer Discompt and Company, paid on Account	- - - - -	11	75	0	0
March 21	10	To Sundry Accounts, paid in full	- - - - -	11, 15	80	15	6
					155	15	6
		Debtor	Mess. INGLE and Company,				
1747							
Feb. 23	8	To Sundry Accounts, paid in full	- - - - -	15	30	17	8
		Debtor	SECURITY FUND,				
1747							
Dec. 29	4	To Sundry Accounts, paid in full	- - - - -	11, 15	240	19	8
March 3	10	To Bank Stock, sold to him	- - - - -	6	1850	2	6
1748							
May 3	12	To New South Sea Annuities, sold	- - - - -	6	2096	17	0
					3946	19	6
		Debtor	TENURE FREEHOLD,				
1747							
Dec. 29	3	To Sir Transfer Discompt and Company, paid in full	- - - - -	11	150	0	0
1748							
Sept. 22	18	To Cash, paid $\frac{1}{2}$ a Year's Rent	- - - - -	2	150	0	0
Dec. 25		To Balance, due to him	- - - - -	16	150	0	0
					450	0	0

# L O N D O N.

10

Cutlers and Hard-ware Men				Creditor.		l.	s.	d.
1747								
Dec. 25	2	By Stock, due to them	-	-	1	46	10	0
1748								
Sept. 8	18	By Cutlery and Hard ware, bought of them	-	-	5	740	0	0
Shoe-maker.				Creditor.				
1747								
Dec. 25	2	By Stock, due to him	-	-	1	54	8	6
Feb. 6	7	By Shoes, bought of him 96 Dozen	-	-	4	155	15	6
Haberdashers,				Creditor,				
1747								
Dec. 25	2	By Stock, due to them	-	-	1	30	17	8
Broker,				Creditor.				
1747								
Dec. 25	2	By Stock, due to him	-	-	1	240	19	8
Feb. 23	8	By Old South Sea Annuities, paid for by him	-	-	7	1372	10	0
March 1	9	By Mess. Surepay, Gaintrade, and Sealand, for Premium of Insurance	-	-	13	200	0	0
3	10	By Profit and Loss, for the Interest of 1372 l. 10s.	-	-	15	1	13	10
1748								
May 14	13	By Voyage from Virginia, for the Premium of Insurance thereon	-	-	14	13	2	6
June 11	14	By Sir Transfer Discompt and Company, for Value of New S. S. Annuity sold	-	-	11	2096	17	0
Oct. 9	19	By Cash, received the Balance	-	-	2	262	16	2
						3946	19	6
Esquire				Creditor.				
1747								
Dec. 25	2	By Stock, due for $\frac{1}{2}$ a Year's Rent	-	-	1	150	0	0
1748								
June 24	15	By Profit and Loss, for $\frac{1}{2}$ a Year's Rent, due this Day	-	-	15	150	0	0
Dec. 25	24	By ditto, ditto	-	-	15	150	0	0
						450	0	0

		Debtor		Sir <i>TRANSFER DISCOMPT</i> and Company,				l.		s.		d.	
1747													
Dec.	25	1	To Stock, due from them	-	-	2169	17	8	1				
	29	3	To Cash, paid on Account	-	-	289	17	0	1				
		4	To <i>Veper Dabball</i> , paid by a Cash Note	-	-	70	0	0	8				
	30	5	To ditto	-	-	36	1	0	8				
	31	5	To Profit Surepay	-	-	450	0	0	9				
										3015	15	8	
Feb.		8	7 To Old South Sea Annuities, for a Cash Note	-	-	450	0	0	7				
	21	8	To Cash, paid on Account	-	-	250	0	0	1				
March	13	10	To Faithful Reeve, for a Draft on them	-	-	16	0	0	3				
										716	0	0	
1748													
June	11	14	To Security Fund, paid by him	-	-	2096	17	0	10				
	12	14	To Profit Surepay, ditto	-	-	155	1	0	9				
										2251	18	0	
Nov.		3	20 To Cash, paid on Account	-	-	1700	0	0	2				
	25	22	To ditto, paid Principal and Interest	-	-	1002	1	1	2				
										2702	1	1	
										8685	14	9	
1747													
Dec.	30	4	To Sir Transfer Discompt and Company, paid them	-	-				11	326	5	9	
		5	To Profit and Loss, abated by them	-	-				15	1	16	4	
										328	2	1	



# L O N D O N.

11

		Bankers,	Creditor.					
1747								
Dec.	29	3 By Takepains Gaintrade, for a Bill payable to him	350	0	0	12		
		3 By Tenure Freehold, for a Draft payable to him	150	0	0	10		
		3 By Hugh Crispin, ditto	54	1	6	10		
		4 By Mess. Loom and Shuttle, ditto	90	0	0	9		
		4 By Security Fund ditto	240	19	0	10		
		4 By Thomas Tap, ditto	49	7	8	3		
	30	4 By Sundry Tradesmen, for 14 Drafts	326	5	9	11		
		5 By Mess. Sharp and Company, for a Draft payable to them	46	4	0	10		
						1306	17	11
Jan.	12	6 By Kersey, - for a Draft payable to Thomas Staple	387	10	0	8		
	23	6 By Old South Sea Annuities, - ditto Stephen Stock	468	15	0	7		
Feb.	5	6 By Mess. Gaintrade and Sealand, ditto Takepains Gaintrade	11	5	6	12		
	6	7 By Hugh Crispin, - ditto to him	75	0	0	10		
	23	8 By Mess. Inle and Company, - ditto	30	15	0	13		
	27	9 By Mess. Surepay, Gaintrade, and Sealand	275	0	0	13		
March	21	10 By Hugh Crispin, for a Draft payable to him	80	10	0	10		
						1328	15	6
1748								
April	15	11 By Kersey, for a Draft payable to Thomas Staple	379	4	0	8		
	29	12 By Port Wine, ditto George Rudder	87	10	0	7		
						466	14	0
July	20	16 By Thomas Staple, for ditto	300	0	0	12		
Sept.	1	18 By India Bonds, for ditto, payable to Abraham Mendez	1518	15	0	6		
	15	18 By New South Sea Annuities	1000	0	0	6		
						2818	15	10
Nov.	8	21 By Cash, received on Account	1760	0	0	2		
	13	21 By ditto, borrowed at 5 l. per Cent.	1000	0	0	2		
	28	By Profit and Loss, for the Interest thereof	2	1	1	15		
Dec.	25	By Balance, due from them				17		
						2762	1	1
						2	11	3
						8685	14	9
		per Contra	Creditor.					
1747								
Dec.	25	3 By Stock, due to them				1	328	2
								1

		Debtor	TAKEPAINS GAINTRADE,		l.	s.	d.
1747							
Dec.	29	3	To Sir Transfer Discompt and Company, paid in full	11	350	0	0
Feb.	27	9	To Mess. Surepay, Gaintrade, and Sealand, lent on his Bond	13	300	0	0
1748							
July	30		To Profit and Loss, for the Interest thereof	15	6	6	7
					306	6	7
Dec.	19	23	To Mess. Surepay, Gaintrade, and Sealand, for his Note	13	650	0	0
		Debtor	Mess. GAINTRADE and SEALAND,				
1747							
Jan.	5	6	To Sundries, for Goods delivered for a joint Venture	3	323	0	0
Feb.	5	6	To Sir Transfer Discompt and Company, paid $\frac{1}{2}$ Share of Charges	14	11	5	6
	10	7	To Profit and Loss, for $\frac{1}{2}$ Share of Gain by Sale of Goods	15	24	18	4
	18		To ditto, for Gain by the Course of Exchange	15	3	12	8
					362	16	6
		Debtor	THOMAS STAPLE,				
1748							
July	20	16	To Sir Transfer Discompt and Company, paid in full	11	300	0	0
Dec.	25		To Balance, due to him	16	520	0	0
		Debtor	SUBSTITUTE FAIRTRADE,				
1747							
Feb.	23	8	To Voyage to Amsterdam, for Goods received by him	14	403	10	10
			To Profit and Loss, gained by them	15	81	19	3
					485	10	1
1748							
Dec.	5	22	To Mess. Fairtrade and Sealand, due on Balance	13	105	8	7
		Debtor	The Honourable COMMISSIONERS				
1747							
March	15	10	To Tobacco, for the Drawback of 200 Hund. shipped to Holland	5	420	0	0
1748							
Aug.	17	1	To Tobacco, ditto 176 ditto	5	369	12	0
					789	12	0

# L O N D O N.

12

		Merchant	Creditor.		l.	s.	d.
1747							
Dec. 25	3	By Stock, due to him on a Bill of Exchange	- - -	1	350	0	0
1748							
July 30	16	By Cash, received in full for Principal and Interest	- - -	2	306	6	7
Dec. 25		By Balance, due on his Note	- - -	16	650	0	0
		Merchants	Creditor.				
1747							
Feb. 18	8	By Cash, received $\frac{1}{2}$ of the neat Proceed of the said Venture	- - -	1	362	16	6
Takepains Gaintrade drew on his Correspondent in Holland for 1197 6 8 Flem. at 33 s. Flem. per £. Sterl. but the Par of Exchange is 33 s. 4 d. therefore he gained 4 d. Flem. in every £. Sterl. which will serve to account for the last Article of Gain on the opposite Side of this Account.							
		Blackwell-Hall Factor	Creditor.				
1747							
Feb. 12	7	By Broad Cloth, bought of him 25 Pieces	- - -	5	300	0	0
1748							
Dec. 16	23	By Broad Cloth, ditto - 40 ditto	- - -	5	520	0	0
		of Amsterdam	Creditor.				
1747							
Feb. 23	8	By Profit Surepay, for a Bill drawn on him	- - -	9	256	14	4
March 7	10	By Cash, received for a Bill of Exchange drawn by me	- - -	1	228	15	9
					485	10	1
1748							
Dec. 25		By Balance, due from him	- - -	16	105	8	7
		of the CUSTOMS	Creditor.				
1748							
May 19	13	By Cash, received in full	- - -	2	420	0	0
Oct. 3	19	By Cash, ditto	- - -	2	369	12	0
					789	2	0



		Debtor		M <sup>rs</sup> . FAIRTRADE and SEALAND,				l.		s.		d.	
1747													
March	15	10	To Tobacco, shipped for their Account	-	-	-	25	300	0	0			
	18	10	To Cash, for Charges on ditto	-	-	-	1	23	6	6			
1748													
July	3	15	To Profit and Loss, for my half Share of Gain on Tobacco	-	-	-	15	11	10	0			
	25	16	To Cash, paid Custom, Freight, &c. of Linnen	-	-	-	2	162	12	8			
Aug.	17	17	To Tobacco, shipped for their Account	-	-	-	5	264	0	0			
		17	To Cash, paid Charges on ditto	-	-	-	2	17	14	6			
	21	17	To Profit and Loss, for my half Share of Gain on Linnen Cloth	-	-	-	15	11	8	11			
Oct.	2	19	To ditto, ditto ditto Tobacco	-	-	-	15	14	2	0			
								804	4	7			

Debtor		Mess. SUREPAY, GAINTRADE,			
1747					
Feb. 20	8	To Sundry Accounts, for Goods entrusted with them	- - - 3,	4	691 5 6
25	9	To Profit Surepay, for a Bale of Scotch Holland	- - - 9	9	253 8 6
	9	To Cash, paid to Francis Firelock, in part	- - - 6	6	100 0 0
27	9	To Sir Transfer Discount and Company, paid to Sharp and Company in full	- - - 11	11	275 0 0
28	9	To Toper Dastball, for 2 Casks, containing sundry Toys	- - - 8	8	185 0 0
March 1	9	To Cash, paid Charges of Shipping their Goods	- - - 1	1	157 16 4
	9	To Security Fund, for the Premium of 4000 l. insured thereon	- - - 10	10	200 0 0
	9	To Profit and Loss, for my Commission	- - - 15	15	10 9 8
24	10	To ditto, for 25 Days Interest of £. 167 19 4	- - - 15	15	0 10 7
					1873 10

<sup>1747</sup>														
March 24	To Balance,	from above	-	-	-	-	-	1405	0	8				
<sup>1748</sup>														
O <sup>r</sup> . 10	19	To Profit and Loss,	for $\frac{1}{3}$	part of the Gain by Sale of Goods	-	-	15	89	13	2				
Nov. 8	21	To Cash,	paid Custom, &c.	on Madeira Wine	-	-	2	2011	16	4				
	10	21	To ditto,	paid ditto - on Sugar	-	-	2	317	16	8				
	14	21	To ditto,	paid ditto - on Rum	-	-	2	4385	16	10				
	19	21	To ditto,	paid Charges of bringing Goods to the Ware-house	-	-	2	34	2	$7\frac{1}{2}$				
Dec. 8	22	To Profit and Loss,	for Commission, and $\frac{1}{3}$	of the Gain, on Sugar	-	-	15	79	11	4				
	10	23	To Cash,	paid for the Freight of the above Goods	-	-	2	525	0	0				
	12	23	To ditto,	paid Indent Poundage, Supercargo	-	-	2	35	5	2				
		23	To Profit and Loss,	for Commission, and $\frac{1}{3}$	of the Gain, on Sugar	-	15	487	11	$7\frac{1}{2}$				
	19	23	To ditto	for ditto - and ditto - on Rum	-	-	15	374	12	8				
								9746	7	1				

# L O N D O N.

13

		Merchants	Creditor.		l.	s.	d.
1748							
June	13	By Profit Surepay, for a Bill of Exchange	-	9	15	1	0
Aug.	16	By Cash, received of Walter Whitster, in part	-	2	45	0	0
	21	By Linnen Cloth, taken on my own Account	-	6	348	15	0
Dec.	22	By Faithful Reeve, for a Bill payable by Walter Whitster	-	3	150	0	0
	22	By Substitute Fairtrade, for the Balance due from him	-	12	105	8	7
					804	4	7
		and SEALAND, Merchants	Creditor.				
1747							
Feb.	27	By Takepains Gaintrade, received of him for their Use	-	12	300	0	0
March	24	By Cash, received Principal and Interest of Money advanced	-	1	168	9	11
		By Balance, carried below	-		1405	0	8
					1873	10	7
1748							
Nov.	7	By Cash, received toward paying Charges of landing the Goods	-	2	2000	0	0
	12	By ditto, received for 50 Pipes of Madeira Wine sold on the Keys	-	2	1700	0	0
	17	By ditto, received for 40 Hogheads of Rum ditto	-	2	1760	0	0
	21	By ditto, received for 20 Hogheads of Sugar	-	2	517	10	0
	25	By ditto, received for 30 Pipes of Madeira Wine	-	2	1035	0	0
Dec.	7	By Profit and Loss, for $\frac{1}{2}$ of Freight, &c.	-	15	205	0	0
	19	By Rum, for 30 Hogheads taken on my own Account	-	6	1320	0	0
	23	By Francis Fig, accepted, as Cash, a Debt due from him	-	9	262	10	0
	23	By Sundry Accounts, received in full	-	2, 9,	12	946	7
					9746	7	1

[illegible]



# L O N D O N .

14

						1.	2.	3.
		<i>configned to SUBSTITUTE FAIRTRADE, Creditor.</i>						
1747	Feb. 23	8	By Substitute Fairtrade, for the said Goods received by him	12	403	10	10	
		<i>per Contra</i>		<i>Creditor.</i>				
1748	April 19	12	By Port Wine, received	7	825	0	0	
		<i>per Contra</i>		<i>Creditor.</i>				
1748	June 7	14	By Sundry Accounts, the Ship being lost at Sea	14	15	163	15	10
		<i>per Contra</i>		<i>Creditor.</i>				
1748	April 5	11	By Voyage from Oporto, for Cost and Charges of Port Wine	14	825	0	0	
		<i>of Williamsburgh in Virginia</i>		<i>Creditor.</i>				
1748	May 10	12	By Voyage from Virginia, for Cost and Charges of Tobacco	14	150	13	4	
OR.	17	20	By Tobacco for Peter Packleaf's Account, for the neat Produce	7	368	10	4	
					519	3	8	
		<i>per Contra</i>		<i>Creditor.</i>				
1748	Sept. 25	19	By Sundry Accounts, received in full	2	15	150	0	0
		<i>Corn Factor,</i>		<i>Creditor.</i>				
1748	July 4	15	By Faithful Reeve, for 20 Quarters of Oats bought of him	3	12	10	0	
	12	15	By Giles Folt, - for 50 ditto	3	32	10	0	
					45	0	0	

			Debtor	PROFIT and LOSS.	L	s.	d.
1747							
Dec.	29	3	To Mess. Saffron and Pigtail, abated to them		9	0	7
Feb.	15	7	To ditto ditto		9	0	7
	25	9	To Francis Figg, ditto		9	0	6
		9	To Profit Surepay, allowed Discompt on a Bill of Exchange		9	0	16
March	3		To Bank Stock, gained thereby		6	9	17
	10		To Security Fund, for 9 Days Interest of 1372 <i>l.</i> 10 <i>s.</i>		10	1	13
1748							
April	17	11	To Mess. Saffron and Pigtail, abated to them		9	0	9
	26	12	To Francis Figg, ditto		9	0	8
June	7	14	To Voyage from Virginia, for what was not insured		14	15	15
	24	15	To Tenure Freehold, Esq; for $\frac{1}{2}$ a Year's Rent		10	15	0
July	23	16	To Faithful Reeve, for 4 Sheep given to the Poor		3	3	10
Sept.	15		To India Bonds, gained thereby		6	3	15
	25	19	To Insurers on the Sea-horse, allowed them 10 <i>l.</i> per Cent.		14	15	0
Nov.	5	20	To Toper Daffall, lost by him		8	48	0
	28		To Sir Transfer Discompt and Company, for 15 Day's Interest of 1000 <i>l.</i>		11	2	1
Dec.	7	22	To Mess. Surepay, Gaintrade, and Sealand, for $\frac{1}{3}$ of Charges		13	205	0
	25	24	To Tenure Freehold, Esq; for $\frac{1}{2}$ a Year's Rent		10	15	0
			To Faithful Reeve, expended at Commerce-Hall this Year		3	443	2
			To Thomas Tap, ditto in Liquors ditto		3	242	17
			To Giles Jolt, ditto in the Stables ditto		3	241	7
			To Penelope Pickle, ditto in Firing, Candles, &c. ditto		4	63	4
			To Furniture, for the Wear thereof ditto		4	56	17
			To Apparel, ditto ditto		4	37	16
			To Servants Wages, due ditto		15	250	0
			To Charges of Merchandize, paid ditto		16	119	13
			To Expenses of House-keeping, ditto ditto		16	432	19
			To Stock, gained, clear of all Expenses ditto		1	293	7
					2785	14	7 $\frac{1}{2}$

			Debtor	SERVANTS WAGES.	L	s.	d.
1748							
June	24	14	To Sundry Accounts, for $\frac{1}{2}$ a Year's Wages, due this Day		3,	4	125
Dec.	25	24	To ditto ditto		3,	4	125
							250

# L O N D O N

15

		per Contra	Creditor.		l	s.	d.
1747							
Dec.	29	3	By Hugh Crispin, abated by him	-	10	0	7 0
		4	By Security Fund, - ditto	-	10	0	0 8
	30	5	By Sundry Tradesmen, ditto	-	11	1	16 4
		5	By Mess. Sharp and Co. ditto	-	10	0	6 0
Feb.	8		By Old South Sea Annuities, gained thereby	-	7	1	15 0
	10	7	By Mess. Gaintrade and Sealand, for $\frac{1}{2}$ Share of Gain by Sale of Goods	-	12	24	18 4
	18		By ditto, - gained by the Course of Exchange	-	12	3	12 8
	23	8	By Mess. Ince and Company, abated by them	-	10	0	2 8
March	1	9	By Mess. Surepay, Gaintrade, and Sealand, for my Commission	-	13	10	9 8
	7		By Substitute Fairtrade, for Gain on Goods consigned to him	-	12	81	19 3
	21	10	By Hugh Crispin, abated by him	-	10	0	5 6
	24	10	By Mess. Surepay, Gaintrade, and Sealand, for 23 Days Interest of 167 19 4	15	10	10	7
1748							
May	3		By New South Sea Annuities, gained thereby	-	6	101	17 0
	25	13	By Don Pedro Negociante, for Commission	-	14	6	12 0
June	24	15	By Careless Spendthrift, Esq; for $\frac{1}{2}$ a Year's Interest	-	8	80	0 0
		15	By Old South Sea Annuities, for $\frac{1}{2}$ a Year's Dividend	-	7	30	0 0
July	3	15	By Mess. Fairtrade and Sealand, for my half of the Gain on Tobacco	-	13	11	10 0
	17	16	By Peter Packleaf, for Commission	-	14	12	5 0
	30		By Takepains Gaintrade, for 154 Days Interest of 300 l.	-	12	6	6 7
Aug.	13		By Sugar, gained thereby	-	5	59	2 8
	17		By Tobacco, ditto	-	5	196	4 0
	21	17	By Mess. Fairtrade and Sealand, for my half of the Gain on Linnen	-	13	11	8 11
Octob.	2	18	By ditto, - ditto - on Tobacco	-	13	14	2 0
	10	19	By Mess. Surepay, Gaintrade, and Sealand, for $\frac{1}{3}$ of the Gain on Goods	-	13	89	13 2
	17	20	By Tobacco for Account of Peter Packleaf, for Commission	-	7	42	5 6
	21	20	By Don Pedro Negociante, - ditto	-	14	8	8 8
Dec.	8	22	By Mess. Surepay, Gaintrade, and Sealand, for Gain on Sugar	-	13	79	11 4
	12	23	By ditto, - ditto - on Madeira Wine	-	13	487	11 7 $\frac{1}{2}$
	19	23	By ditto, - ditto - on Rum	-	13	374	12 8
	25	24	By Faithful Reeve, for the neat Produce of the Estate under his Care	-	3	689	2 0
		24	By Careless Spendthrift, for $\frac{1}{2}$ a Year's Interest, due on a Mortgage	-	8	80	0 0
		24	By New South Sea Annuities, for $\frac{1}{2}$ a Year's Dividend	-	6	40	0 0
		24	By Old ditto, - for ditto	-	7	30	0 0
			By Linnen Cloth, gained by the Sale of Part thereof	-	6	6	5 0
			By New South Sea Annuities, gained by the Advance of Price	-	6	52	5 0
			By Old ditto, - ditto	-	7	129	7 6
			By Rum, gained by Sale of Part thereof	-	6	7	10 0
			By Port Wine, ditto	-	7	13	10 4
					2785	14	7 $\frac{1}{2}$
		per Contra	Creditor.				
1748							
Dec.	25		By Profit and Loss	-	15	250	0 0



		Debtor	CHARGES of		l.	s.	d.
1747							
March 25	11	To Cash, paid to Trusty Countwell his Disbursements		1	24	18	6
1748							
June 24	15	To ditto, ditto		2	38	16	4
Sept. 29	19	To ditto, ditto		2	30	7	6
Dec. 25	24	To ditto, ditto		2	25	11	4
					119	13	8
		Debtor	EXPENCES of				
1747							
March 25	11	To Cash, paid to Penelope Pickle, this Quarter		1	125	10	0
1748							
June 24	15	To ditto, ditto		2	81	14	6
Sept. 29	19	To ditto, ditto		2	96	17	8
Dec. 25	24	To ditto, ditto		2	128	17	6
					432	19	8
		Debtor	BALANCE.				
1748							
Dec. 25	24	To Faithful Reeve, for Sundries remaining under his Care		3	1338	2	2½
	24	To Thomas Tap, ditto		3	123	16	7
	24	To Giles Jolt, ditto		3	186	19	6
	24	To Penelope Pickle, ditto		4	143	18	4
	24	To Furniture, now valued at		4	3600	0	0
	24	To Apparel, ditto		4	186	10	0
		To Cash, remaining in hand		2	2864	10	6½
		To Broad Cloth, for 40 Pieces, at 13 l. per Piece		5	520	0	0
		To Cutlery and Hard Ware, for 15 Chests, worth		5	740	0	0
		To Linnen Cloth, for 40 Pieces, at 3 l. 17 s. 6 d. per Piece		6	155	0	0
		To New South Sea Annuities, for 2000 l. Stock, at 99 ½ l. per Cent.		6	1997	10	0
		To ditto, for ½ a Year's Dividend due thereon		6	40	0	0
		To Old South Sea Annuities, for 1500 l. Stock, at 100 ½ l. per Cent.		7	1501	17	6
		To ditto, for ½ a Year's Dividend due thereon		7	30	0	0
		To Port Wine, for 7 Pipes and an Ullage		7	247	10	0
		To Rum, for 20 Hogheads, at 44 l. per Hoghead		6	880	0	0
		To Estate at Commerce-Hall, for the prime Cost thereof		4	21340	0	0
		To Careless Spendthrift, Esq; due from him		8	4080	0	0
		To Francis Figg, ditto		9	262	10	0
		To Peter Punctual, ditto		9	447	10	0
		To Profit Surepay, due on his Note		9	280	0	0
		To Sir Transfer Discompt and Company, due from them		11	2	11	3
		To Su <sup>t</sup> stitute Fairtrade, ditto		12	105	8	7
		To Takepains Gaintrade, due on his Note		12	650	0	0
					41717	4	10½

1748  
Dec. 25

## MERCHANDIZE

Creditor.

		L	s.	d.
By Profit and Loss	- - - - -	15	115	13 8

1748  
Dec. 25

## HOUSE KEEPING

Creditor.

		L	s.	d.
By Profit and Loss	- - - - -	15	432	19 8

1748  
Dec. 25

per Contra

Creditor.

			L	s.	d.
By Faithful Reeve, due to him and Sundries	- - - - -	3	115	9 11	
By Trusty Countwell, due to him	- - - - -	3	60	0 0	
By Thomas Tap, due to him and Sundries	- - - - -	3	19	10 0	
By Giles Folt, ditto	- - - - -	3	23	10 0	
By Penelope Pickle, ditto	- - - - -	4	22	0 0	
By Mess. Vatt and Score, due to them	- - - - -	8	64	0 0	
By Gregory Greaves, ditto	- - - - -	8	16	5 0	
By Matthew Masb, ditto	- - - - -	8	96	17 6	
By Mess. Sharp and Co. ditto	- - - - -	10	240	0 0	
By Thomas Staple, ditto	- - - - -	12	520	0 0	
By Don Pedro Negociante, ditto	- - - - -	14	59	10 0	
By Peter Packleaf, ditto	- - - - -	14	97	18 4	
By Tenure Freebold, ditto	- - - - -	10	150	0 0	
By Stock, for the clear Value of my Estate	- - - - -	1	40232	4 1 $\frac{1}{4}$	
			41717	4 10 $\frac{1}{4}$	

1 WASTE BOOK of Mess. Fairtrade and Sealand, London, March 15, 1747.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>T</i> raffick Sealand hath shipped on board the <i>Mermaid</i> , <i>John Tarr</i> , Master, 25 Hogheads, containing 200 Hund. of Tobacco, consigned to <i>Substitute Fairtrade</i> , at 1 <i>l.</i> 10 <i>s.</i> per Hund.	300	0	0
* <i>Voyage to Amsterdam</i> , Debtor; <i>Traffick Sealand</i> , Creditor.			
March 18.			
He hath paid Cooperage, and other Charges attending the Shipping of the said Tobacco	£. 16	18	6
And Insurance on 320 <i>l.</i> at 2 per Cent.	6	8	0
	23	6	6
<i>Voyage to Amsterdam</i> , Debtor; <i>Traffick Sealand</i> , Creditor.			
June 1, 1748.			
<i>Substitute Fairtrade</i> hath remitted to <i>Traffick Sealand</i> , a Bill of Exchange, dated at <i>Amsterdam</i> , May 12. O. S. for 1566 Guilders, Exchange at 33 <i>s.</i> 8 <i>d.</i> Flem. per £. Sterl. payable at <i>Usance</i> by <i>Profit Surepay</i>	155	1	0
<i>Traffick Sealand</i> , Debtor; <i>Substitute Fairtrade</i> , Creditor.			
July 3.			
Received Advice, that <i>Substitute Fairtrade</i> hath sold the Tobacco consigned to him, which produced clear of all Charges	346	6	6
<i>Substitute Fairtrade</i> , Debtor; <i>Voyage to Amsterdam</i> , Creditor.			
The Gain upon the said Sale being 23 <i>l.</i> belongs			
$\frac{1}{2}$ to <i>Substitute Fairtrade</i>	£. 11	10	0
$\frac{1}{2}$ to <i>Traffick Sealand</i>	11	10	0
	23	0	0
<i>Voyage to Amsterdam</i> , Debtor; { <i>Substitute Fairtrade</i> , <i>Traffick Sealand</i> , } Creditor.			
July 15.			
Received Advice, that <i>Substitute Fairtrade</i> hath shipped on board the <i>Leviathan</i> , <i>Stephen Sail</i> Master, 140 Pieces of Linnen Cloth, consigned to <i>Traffick Sealand</i> , which cost with Charges	358	14	6
<i>Voyage from Amsterdam</i> , Debtor; <i>Substitute Fairtrade</i> , Creditor.			
July 25.			
Received, by <i>Traffick Sealand</i> , from on board the <i>Leviathan</i> , <i>Stephen Sail</i> Master, 140 Pieces of Linnen Cloth	358	14	6
Linnen Cloth, Debtor; <i>Voyage from Amsterdam</i> , Creditor.			
<i>Traffick Sealand</i> hath paid the Charges thereon, &c.			
Custom, &c.	£. 153	6	8
Freight	8	16	0
	162	2	8
Linnen Cloth, Debtor; <i>Traffick Sealand</i> , Creditor.			

\* By inserting thus the Titles of the Accounts, which are to be Debtors and Creditors, after each Article; this Waste Book will answer the Purpose of a Journal; the making of which may be a useful Exercise for the Learner.



	l.	s.	d.
Sold to <i>Walter Whitster</i> ; 50 Pieces of Linnen Cloth, at 3 l. 18 s. per Piece	195	0	0
<i>Walter Whitster</i> , Debtor; <i>Linnen Cloth</i> , Creditor.			
<i>Traffick Sealand</i> hath received in part for the said Linnen Cloth	45	0	0
<i>Traffick Sealand</i> , Debtor; <i>Walter Whitster</i> , Creditor.			
August 7.			
<i>Traffick Sealand</i> hath shipped on board the <i>Mermaid</i> ,			
<i>John Tar Master</i> , 176 Hund. of Tobacco, consigned } £. 264 0 0			
to <i>Substitute Fairtrade</i> , at 1 l. 10 s. per Hund. - }			
And he has paid Charges - - -	17	14	6
<i>Voyage to Amsterdam</i> , Debtor. <i>Traffick Sealand</i> , Debtor.	281	14	6
August 21.			
<i>Traffick Sealand</i> hath taken on his own account the remaining 90 Pieces of Linnen cloth, at £. 3 17 6 per Piece	348	15	0
<i>Traffick Sealand</i> , Debtor; <i>Linnen Cloth</i> , Creditor.			
The Gain made on the said Linnen Cloth, being £. 22 17 10 belongs			
$\frac{2}{3}$ to <i>Traffick Sealand</i> - - - - - £. 11 8 11			
$\frac{1}{3}$ to <i>Substitute Fairtrade</i> - - - - - 11 8 11			
<i>Linnen Cloth</i> , Debtor; { <i>Traffick Sealand</i> , } Creditor.	22	17	10
{ <i>Substitute Fairtrade</i> , }			
October 2.			
Received Advice, that <i>Substitute Fairtrade</i> hath sold the Tobacco that was consigned to him, which produced clear of all Charges -	309	18	6
<i>Substitute Fairtrade</i> , Debtor; <i>Voyage to Amsterdam</i> , Creditor.			
The Gain upon the said Sale is - - - - -	28	4	0
<i>Voyage to Amsterdam</i> , Debtor; { <i>Traffick Sealand</i> , } Creditor.			
{ <i>Substitute Fairtrade</i> , }			
December 5.			
<i>Traffick Sealand</i> hath received of <i>Walter Whitster</i> , a Bill, payable by <i>Andrew Chapman</i> of Colchester, at sight, which when paid will be in full for Linnen Cloth - - - - -	150	0	0
<i>Traffick Sealand</i> , Debtor; <i>Walter Whitster</i> , Creditor.			
When the above Articles are posted in the Company's Leidger, it will appear, that all the Accounts therein stand balanced, except those of <i>Traffick Sealand</i> and <i>Substitute Fairtrade</i> : The latter being Debtor to the Company £. 105 8 7 and the Company being Debtor to the former the same Sum: Therefore if <i>Substitute Fairtrade</i> pays the said Sum to <i>Traffick Sealand</i> , or if <i>Traffick Sealand</i> takes that Debt on his own Account, as due to himself, the Company's Books will be balanced, by making			
<i>Traffick Sealand</i> , Debtor; <i>Substitute Fairtrade</i> , Creditor.			

		Leidger of Mess. Fairtrade and Sealand,		WASTE BOOK		
		Debtor	SUBSTITUTE FAIRTRADE.	l.	s.	d.
1748						
July	3	To Voyage to Amsterdam, for the Produce		346	6	6
Oct.	2	To ditto		309	18	6
				656	5	0
		Debtor	TRAFFICK SEALAND.			
1748						
June	1	To Substitute Fairtrade, remitted by him		155	1	0
Aug.	4	To Walter Whitster, received of him in part		45	0	0
	21	To Linnen Cloth, taken on his own Account		348	15	0
Dec.	5	To Walter Whitster, received of him in full by a Bill		150	0	0
		To Substitute Fairtrade, for the Balance, car. to his Ac. in Tr. Sealand's Book		105	8	7
				804	4	7
		Debtor	VOYAGE to Amsterdam,			
1747						
March	5	To Traffick Sealand, for 200 Hund. of Tobacco		300	0	0
	18	To ditto, for Charges		23	6	6
1748						
July	3	To Sundry Accounts, for the Gain		23	0	0
				346	6	6
1748						
Aug.	7	To Traffick Sealand, for 176 Hund. of Tobacco and Charges		281	14	6
Oct.	2	To Sundry Accounts, for the Gain		28	4	0
				309	18	6
		Debtor	VOYAGE from Amsterdam,			
1748						
July	15	To Substitute Fairtrade, for 140 Pieces of Linnen Cloth and Charges		358	14	6
		Debtor	LINNEN CLOTH.			
1748						
July	25	To Voyage from Amsterdam	Pieces 140	358	14	6
		To Traffick Sealand, for Charges		162	2	8
Aug.	21	To Sundry Accounts, for the Gain		22	17	10
			140	543	15	0
		Debtor	WALTER WHITSTER.			
1748						
Aug.	4	To Linnen Cloth, fold him		195	0	0

London, Anno 1748.

		per Contra	Creditor.	l.	s.	d.
1748						
June	1	By Traffick Sealand, remitted to him		155	1	0
July	3	By Voyage to Amsterdam, for $\frac{1}{2}$ Gain		11	10	0
	15	By Voyage from Amsterdam		358	14	6
Aug.	21	By Linnen Cloth, for $\frac{1}{2}$ Gain		11	8	11
Oct.	2	By Voyage to Amsterdam		14	2	0
Dec.	5	By Traffick Sealand		105	8	7
				656	5	0
1747						
March	15	By Voyage to Amsterdam, for Cost of Tobacco		300	0	0
	18	By ditto, for Charges on ditto		23	6	6
1748						
July	3	By ditto, for $\frac{1}{2}$ of the Gain		11	10	0
	25	By Linnen Cloth, for Charges		162	2	8
Aug.	7	By Voyage to Amsterdam, for Tobacco and Charges		281	14	6
	21	By Linnen Cloth, for $\frac{1}{2}$ Gain		11	8	11
Oct.	2	By Voyage to Amsterdam, for $\frac{1}{2}$ Gain		14	2	0
				804	4	7
		consigned to SUBSTITUTE FAIRTRADE	Creditor.			
1748						
July	3	By Substitute Fairtrade, for the Produce		346	6	6
1748						
Oct.	2	By Substitute Fairtrade, for the Produce		309	18	6
		consigned to TRAFFICK SEALAND	Creditor.			
1748						
July	25	By Linnen Cloth, received		358	14	6
1748						
Aug.	4	By Walter Whitster, at 3 18 0	Pieces	195	0	0
	21	By Traffick Sealand, at 3 17 6	50	348	15	0
			90			
			140	543	15	0
1748						
Aug.	4	By Traffick Sealand, received of him in part		45	0	0
Dec.	5	By ditto, in full by a Bill		150	0	0
				195	0	0



## ABSTRACT of the Articles of Partnership.

**T**HE above Persons enter Partnership for a Trading Voyage to the Islands of *Madeira* and *Jamaica*; the Care of which so far as the same can be executed in *England*, is committed to *Traffick Sealand*, who is to have  $\frac{1}{2}$  per Cent. Commission for what he buys and sells here.

The Shares of this Company are to be about 1400*l.* and may be furnished either in Money, or such Goods as are fit for the designed Trade; but the Goods must not be rated at more than the prime Cost.

The three Partners are to meet within a Month after the Ship shall have sailed, to settle any inequalities that may happen in their furnishing their *Quota's*, and if any Partner shall have advanced to the Value of 20 *l.* or upward, more than his Share, he shall be allowed Interest at 5*l.* per Cent. per Ann. by the other Partners.

2 *Traffick Sealand*, hath delivered to the Company as follows;

1	3 Chests of Cutlery and Hard Wares	-	£.	139	10	0
1	7 Casks of Shoes	-	-	395	15	6
1	3 Boxes of Haberdashery Wares	-	-	156	0	0

691 5 6

Cutlery Ware

Shoes

Haberdashery Ware,

} Debtor; *Traffick Sealand*, Creditor.

February 21.

1 *Profit Surepay* hath delivered to the Company, as follows;

3	1 Bale of Hose, containing 12 Grofs	-	£.	265	17	6
3	1 ditto, containing 800 Ells of Holland	-	-	168	19	0

434 16 6

Hose

Linnen Cloth,

} Debtor; *Profit Surepay*, Creditor.

February 22.

1 *Takepains Gaintrade* hath delivered to the Company, 3 Bales, containing sundry ready-made wearing Apparel

3 Apparel, Debtor; *Takepains Gaintrade*, Creditor.

256 16 0

February 23.

1 *Profit Surepay* hath delivered to the Company, 5 Chests, containing sundry Hard Wares

1 Cutlery and Hard Ware, Debtor; *Profit Surepay*, Creditor.

225 0 0

		l.	s.	d.
1	Takepains Gaintrade hath delivered to the Company, 4 Boxes; containing Haberdashery Ware	195	9	6
1	Haberdashery Ware, Debtor; Takepains Gaintrade, Creditor.			
	February 25.			
2	Profit Surepay hath delivered, for the Account of Traffick Sealand, a Bale, containing 1200 Ells of Holland	252	8	6
3	Linnen Cloth, Debtor; Traffick Sealand, Creditor.			
3	Bought of Isaac Import, 300 Ells of Linnen Cloth, at 1 s. 8 d. per Ell, to be paid in 1 Month	250	0	0
3	Linnen Cloth, Debtor; Isaac Import, Creditor;			
3	Bought of Francis Firelock, 300 Musquets, at 1 l. 15 s. each; in part of which Traffick Sealand paid him 100 l. the rest to be paid in one Month	525	0	0
2	Musquets, Debtor; { Traffick Sealand, } Creditor.			
3	{ Francis Firelock, }			
	February 27.			
1	Takepains Gaintrade hath paid to Traffick Sealand, to be employed in the Copartnership	300	0	0
2	Traffick Sealand, Debtor; Takepains Gaintrade, Creditor.			
1	Bought of Mess. Sharp and Company, 6 Chests, containing sundry Cutlery and Hard Ware; for which Traffick Sealand paid ready Money	275	0	0
2	Cutlery and Hard Ware, Debtor; Traffick Sealand, Creditor.			
	February 28.			
3	Bought of Matthew Mendlegs, 24 Grofs of Hose, at 21 l. per Grofs, to pay in a Month	504	0	0
3	Hose, Debtor; Matthew Mendlegs, Creditor.			
2	Bought by Traffick Sealand of Toper Dabball, sundry Toys, valued at	185	0	0
3	Toys, Debtor; Traffick Sealand, Creditor.			





The	Partners met to settle their Accounts, when it appeared,	l.	s.	d.
	That the Cost and Charges of their Goods a- mounted to (See Account of Voyage to Madeira	4165	2	0
	That there had been advanced to Indent Poundage	50	0	0
	Therefore the whole Expence was	4215	2	0
	Each Partner's Share	1405	0	8
2	But it appeared that Traffick Sealand had Credit for 1573 $\frac{1}{2}$ l.			
8	(See his Account) which being £. 167 19 4 more than			
	his Share, he charges the Interest of the said Surplus for			
	23 Days, at 5 l. per Cent. per Annum			0 10 7
1	Profit Surepay } Debtor; Traffick Sealand, Creditor.			
1	Takepains Gaintrade. }			
1	Profit Surepay paid Matthew Mendlegs in full	504	0	0
3	Matthew Mendlegs, Debtor; Profit Surepay, Creditor.			
1	Takepains Gaintrade paid Francis Firelock in full	425	0	0
3	Francis Firelock, Debtor; Takepains Gaintrade, Creditor.			
1	Profit Surepay paid to Isaac Import	£. 200	0	0
1	And Takepains Gaintrade paid him in full	50	0	0
		250	0	0
3	Isaac Import, Debtor; { Profit Surepay, } Creditor.			
	{ Takepains Gaintrade, }			
1	Profit Surepay paid Traffick Sealand	£. 41	9	5 $\frac{1}{2}$
1	And Takepains Gaintrade paid him in full	127	0	5 $\frac{1}{2}$
		168	9	11
2	Traffick Sealand, Debtor; { Profit Surepay, } Creditor.			
	{ Takepains Gaintrade, }			
It will appear from the Ledger, (the above Entries being first rightly made therein) that each Partner has Credit for the $\frac{1}{3}$ of the whole Expence, viz. £. 1405 0 8, which shews the Account is, at this Time, properly adjusted and balanced.				
June 16.				
Received Advice, dated April 26 last, from Indent Poundage, that the Neptune was arrived safe at Madeira, where he had disposed of sundry Goods, and that he had invested the produce in Ma- deira Wine, with which and the remaining part of the Cargo, he was about to sail for Jamaica forthwith.				
The Amount of the Cost and Charges of the Goods under his Care, may be valued as before at				
2	Voyage to Jamaica, Debtor; Voyage to Madeira, Creditor.	4165	2	0

2	Received Advice, dated June 21 last, from Indent Poundage, That the Neptune was safe arrived at Jamaica, where he had disposed of the Remainder of the Goods which were shipped from hence; the produce of each Species of Goods being as follows, viz.	l.	s.	d.
	The Cutlery and Hard Ware, sold for	£. 779	16	0
	The Shoes	485	6	6
	The Haberdashery Ware	431	5	0
	The Hofs	926	16	9
	The Linnen Cloth	816	5	9
	The Wearing Apparel	314	11	2
	The Musquets	648	0	0
	The Toys	229	4	6
			4631	5 8
2	Indent Poundage, Debtor; Voyage to Jamaica, Creditor.			
2	That the Charges attending the Landing, &c. of the said Goods, amounted to		125	16 7
2	Voyage to Jamaica, Debtor; Indent Poundage, Creditor.			
2	And his Commission on the said Sale, at $1\frac{1}{2}$ per Cent. amounts to		71	7 7
2	Voyage to Jamaica, Debtor; Indent Poundage, Creditor.			
2	He farther advises, that he had purchased for our Account and shipped on board the same Ship, bound to London, as follows, viz.			
	140 Pipes of Madeira Wine, at 9 l. per Pipe	1260	0	0
	80 Hogsheads, containing 1200 Hund. of } Sugar, at 1 l. 5 s. per Hund.	1500	0	0
	160 Hogsheads, each containing about 120 } Gallons of Rum, at 9 l. 5 s. per Hoghead	1480	0	0
	Charges thereon	123	17	6
	His Commission on ditto, at $1\frac{1}{2}$ per Cent.	65	9	2
			4429	6 8
2	Voyage from Jamaica, Debtor; Indent Poundage, Creditor.			
2	From the Account of Voyage to Jamaica, it appears, that the Profit on the Sale of the laid Goods, clear of all Charges, was			
	£. 268 19 6 to be divided among the Partners, viz.			
1	to Takepains Gaintrade	89	13	2
1	to Profit Surepay	89	13	2
2	to Traffick Sealand	89	13	2
			268	19 6
	Voyage to Jamaica, Debtor; { Profit Surepay, } Creditor. { Takepains Gaintrade, } { Traffick Sealand, }			

			l.	s.	d.
1	The <i>Neptune</i> , <i>Michael Mizen</i> , Master, being safe arrived in the River, the Partners met, this Day, when <i>Takepains Gaintrade</i> and <i>Profit Surepay</i> paid, each of them, to <i>Traffick Sealand</i> 1000 l. toward the Custom and other Charges of landing the Goods	-	2000	0	0
2	<i>Traffick Sealand</i> , Debtor; { <i>Profit Surepay</i> , <i>Takepains Gaintrade</i> , } Creditor.				
	November 8.				
2	<i>Traffick Sealand</i> hath landed 140 Pipes of <i>Madeira</i> Wine, for which he hath paid Custom and other Charges	2011 16 4			
	And the said Goods are charged by <i>Indent Poundage</i> , as follows;				
	Prime Cost	1260 0 0			
	A proportional Part of the Charges and his Commission	56 5 3 $\frac{1}{2}$			
		<hr/>	1316	5	3 $\frac{1}{2}$
			3328	1	7 $\frac{1}{2}$
4	<i>Madeira Wine</i> , Debtor; { <i>Traffick Sealand</i> , <i>Voyage from Jamaica</i> , } Creditor.				
	November 10.				
2	<i>Traffick Sealand</i> hath landed 80 Hogsheds, containing 1200 Hund. of Sugar, for which he hath paid Custom and other Charges	317 16 8			
	And the said Goods are charged by <i>Indent Poundage</i> as follows,				
	Prime Cost	1500 0 0			
	Share of Charges and Commission	66 19 7 $\frac{1}{2}$			
		<hr/>	1566	19	7 $\frac{1}{2}$
			1884	16	3 $\frac{1}{2}$
4	<i>Sugar</i> , Debtor; { <i>Traffick Sealand</i> , <i>Voyage from Jamaica</i> , } Creditor;				
	November 12.				
2	<i>Traffick Sealand</i> hath sold upon the Keys, 50 Pipes of <i>Madeira</i> Wine, at 34 l. per Pipe, for ready money	-	1700	0	0
4	<i>Traffick Sealand</i> , Debtor; <i>Madeira Wine</i> , Creditor.				



7 WASTE BOOK of Surepay, Gaintrade, and Sealand. London, Nov. 14, 1748.

2	Traffick Sealand hath landed 160 Hogshheads of Rum, for which he hath paid Custom and other Charges	4385 16 10	l.	s.	d.
	And the said Goods are charged by Indent Poundage as follows;				
	Prime Cost	1480 0 0			
	Share of Charges and Commission	66 1 9			
		1546 1 9			
4	Rum, Debtor; { Traffick Sealand, Voyage from Jamaica, } Creditor.	5931 18 7			
	November 17.				
2	Traffick Sealand hath sold on the Keys, 40 Hogshheads of Rum, at 44 l. per Hogshhead, for ready Money	1760 0 0			
4	Traffick Sealand, Debtor; Rum, Creditor.				
2	Also 20 Hogshheads, containing 300 Hund. of Sugar, at £. 1 14 6 per Hund.	517 10 0			
4	Traffick Sealand, Debtor; Sugar, Creditor.				
	November 19.				
2	Traffick Sealand hath paid sundry Expences of bringing the remaining part of the above Goods, to his Ware-house, viz.				
	For the Madeira Wine	£. 11 10 6			
	Sugar	7 10 8½			
	Rum	15 1 5			
4	The Goods severally, Debtor; Traffick Sealand, Creditor.	34 12 7½			
	November 21.				
2	Traffick Sealand hath sold to Francis Figg, 10 Hogshheads, containing 150 Hund. of Sugar, at 1 l. 15 s. per Hund.	262 10 0			
4	Francis Fig, Debtor; Sugar, Creditor.				
	November 25.				
2	He hath sold to Peter Prompt, 30 Pipes of Madeira Wine, at 34 l. 10 s. per Pipe, for ready Money	1035 0 0			
4	Traffick Sealand, Debtor; Madeira Wine, Creditor.				
	November 27.				
1	Profit Surepay hath sold to Richard Randall, 20 Hogshheads of Rum, at 44 l. 10 s. per Hogshhead for ready Money	890 0 0			
4	Profit Surepay, Debtor; Rum, Creditor.				
	November 30.				
1	Takepains Gaintrade hath sold to Benjamin Ball, 40 Hogshheads, containing 600 Hund. weight of Sugar, at 1 l. 16 s. per Hund. for ready Money	1080 0 0			
4	Takepains Gaintrade, Debtor; Sugar, Creditor.				

1	The Partners met, and allowed <i>Michael Mizzen's</i> Bill for freight of	l.	s.	d.
2	the said Goods, out and home - - - - -	52	0	0
5	<i>The Partners (severally)</i> Debtor; <i>Michael Mizzen</i> , Creditor.			
1	They also allowed <i>Indent Poundage</i> 9 Months Wages, at 10 l. per			
2	Month from the 1st of <i>March</i> to the 1st of <i>December</i> - - -	90	0	0
5	<i>The Partners (severally)</i> Debtor; <i>Indent Poundage</i> , Creditor.			
	<i>December 8.</i>			
4	<i>Profit Surepay</i> hath sold to <i>William Winch</i> , the remaining 10 Hogf.			
	heads, containing 150 Hund. of Sugar, at 1 l. 16 s. per Hund.	270	0	0
4	<i>William Winch</i> , Debtor; <i>Sugar</i> , Creditor.			
4	There is due for Commission on the Sale of the said Sugar, at			
	$\frac{1}{2}$ per Cent. viz.			
2	To <i>Traffick Sealand</i> , on 780 l. - - - - - £. 3 18 0			
1	To <i>Takepains Gaintrade</i> , on 1080 l. - - - - - 5 8 0			
1	To <i>Profit Surepay</i> , on 270 l. - - - - - 1 7 0			
		10	13	0
	<i>Sugar</i> , Debtor; <i>The Partners severally</i> , Creditor.			
4	The Gain on Sugar being 227 l. is to be divided, viz.			
2	$\frac{1}{3}$ to <i>Traffick Sealand</i> - - - - - £. 75 13 4			
1	$\frac{1}{3}$ to <i>Takepains Gaintrade</i> - - - - - 75 13 4			
1	$\frac{1}{3}$ to <i>Profit Surepay</i> - - - - - 75 13 4			
		227	0	0
	<i>Sugar</i> , Debtor; <i>The Partners severally</i> , Creditor.			
	<i>December 10.</i>			
2	<i>Traffick Sealand</i> paid <i>Michael Mizzen</i> in full - - - - -	525	0	0
5	<i>Michael Mizzen</i> , Debtor; <i>Traffick Sealand</i> , Creditor.			
2	He also paid <i>Indent Poundage</i> the Balance of his Account - -	35	5	2
5	<i>Indent Poundage</i> , Debtor; <i>Traffick Sealand</i> , Creditor.			
	<i>December 12.</i>			
1	<i>Profit Surepay</i> and <i>Takepains Gaintrade</i> have agreed to take for their			
	own Account, the remaining 60 Pipes of <i>Madeira Wine</i> ,			
	in equal shares, at 34 l. per Pipe, free from Commission - -	2040	0	0
4	<i>Profit Surepay</i> , } Debtor; <i>Madeira Wine</i> , Creditor.			
	<i>Takepains Gaintrade</i> , }			
2	There is due to <i>Traffick Sealand</i> , for Commission on 2735 l. at $\frac{1}{2}$			
	per Cent. on account of the said Wine - - - - -	13	13	6
4	<i>Madeira Wine</i> , Debtor; <i>Traffick Sealand</i> , Creditor.			
4	The Gain on <i>Madeira Wine</i> being £. 1421 14 $4\frac{1}{2}$ is to be di-			
	vided, viz.			
2	$\frac{1}{3}$ to <i>Traffick Sealand</i> - - - - - £. 473 18 $1\frac{1}{2}$			
1	$\frac{1}{3}$ to <i>Takepains Gaintrade</i> - - - - - 473 18 $1\frac{1}{2}$			
1	$\frac{1}{3}$ to <i>Profit Surepay</i> - - - - - 473 18 $1\frac{1}{2}$			
		1421	14	$4\frac{1}{2}$
	<i>Madeira Wine</i> , Debtor; <i>The Partners severally</i> , Creditor.			

4	Takepains Gaintrade hath sold to Peter Punctual, 10 Hogheads of Rum, at 45 l. per Hoghead	l.	s.	d.
	Peter Punctual, Debtor; Rum, Creditor.	450	0	0
	December 19.			
1	The Partners met, and agreed to divide the remaining 90 Hogheads of Rum between them, at 44 l. per Hoghead, clear of commission	3960	0	0
4	The Partners (severally) Debtor; Rum, Creditor.			
4	There is due for Commission on the Sale of the said Rum, at $\frac{1}{2}$ per Cent, viz.			
2	To Traffick Sealand, on 1760 l.	£. 8	16	0
1	To Profit Surepay, on 890 l.	4	9	0
1	To Takepains Gaintrade, on 450 l.	2	5	0
	Rum, Debtor; The Partners (severally) Creditor.	15	10	0
4	The Gain on Rum being 1097 l. 10 s. is to be divided, viz.			
1	$\frac{1}{3}$ to Profit Surepay	£. 365	16	8
1	$\frac{1}{3}$ to Takepains Gaintrade	365	16	8
2	$\frac{1}{3}$ to Traffick Sealand	365	16	8
	Rum, Debtor; The Partners severally, Creditor.	1097	10	0
2	Traffick Sealand agreed to accept the Sum due from Francis Fig, as Money	262	10	0
4	Traffick Sealand, Debtor; Francis Fig, Creditor.			
4	Profit Surepay agreed to accept the Sum due from William Winch, as Money	270	0	0
4	Profit Surepay, Debtor; William Winch, Creditor.			
1	Takepains Gaintrade agreed to accept the Sum due from Peter Punctual, as Money	450	0	0
4	Takepains Gaintrade, Debtor; Peter Punctual, Creditor.			
1	Profit Surepay paid to Traffick Sealand, the Balance of his Account,			
	In Money	£. 9	2	0 $\frac{1}{2}$
	A Note of Hand	280	0	0
	Traffick Sealand, Debtor; Profit Surepay, Creditor.	289	2	0 $\frac{1}{2}$
1	Takepains Gaintrade paid to Traffick Sealand, the Balance of his Account,			
	In Money	£. 7	5	0 $\frac{1}{2}$
	A Note of Hand	650	0	0
	Traffick Sealand, Debtor; Takepains Gaintrade, Creditor.	657	5	0 $\frac{1}{2}$



# Alphabet of Surepay, Gaintrade, and Sealand's Leidger.

<p><b>A</b></p> <p>Apparel - - - - 3</p>	<p><b>I</b></p> <p>Import, Isaac - - - - 3</p>	<p><b>R</b></p> <p>Rum - - - - 4</p>
<p><b>B</b></p>	<p><b>K</b></p>	<p><b>S</b></p> <p>Sealand, Traffick - - - - 2</p> <p>Shoes - - - - 5</p> <p>Sugar - - - - 4</p> <p>Surepay, Profit - - - - 1</p>
<p><b>C</b></p> <p>Cutlery and Hard Wares - - 1</p>	<p><b>L</b></p> <p>Linnen Cloth - - - - 3</p>	<p><b>T</b></p> <p>Toys - - - - 3</p>
<p><b>D</b></p>	<p><b>M</b></p> <p>Madeira Wipe - - - - 4</p> <p>Mendlegs, Matthew - - - 3</p> <p>Mizen, Michael - - - - 5</p> <p>Musquets - - - - 3</p>	<p><b>U</b></p> <p>Voyage to Madeira - - - 2</p> <p>Voyage to Jamaica - - - 12</p> <p>Voyage from Jamaica - - - 5</p>
<p><b>E</b></p>	<p><b>N</b></p>	<p><b>W</b></p> <p>Winch, William - - - - 4</p>
<p><b>F</b></p> <p>Figg, Francis - - - - 4</p> <p>Firelock, Francis - - - - 3</p>	<p><b>O</b></p>	<p><b>X</b></p>
<p><b>G</b></p> <p>Gaintrade, Takepains - - 1</p>	<p><b>P</b></p> <p>Poundage, Indent - - - 5</p> <p>Punctual, Peter - - - - 4</p>	<p><b>Y</b></p>
<p><b>H</b></p> <p>Haberdashery Wares - - - 5</p> <p>Hofe - - - - 3</p>	<p><b>Q</b></p>	<p><b>Z</b></p>

# Leidger of Surepay,

		Debtor	PROFIT SUREPAY.		l.	s.	d.
1747	March 24	4	To Traffick Sealand, for Interest of Money advanced by him	2	0	5	3 $\frac{1}{2}$
			To Balance, carried to the Account below		1405	0	8
					1405	5	11 $\frac{1}{2}$
1748	Nov. 27	7	To Rum, received for 20 Hogheads	4	890	0	0
	Dec. 7	8	To Michael Mixen, for $\frac{1}{3}$ of the Freight of Goods	5	175	0	0
		8	To Indent Poundage, for $\frac{1}{3}$ of his Wages	5	30	0	0
	12	8	To Madeira Wine, taken for proper Account	4	1020	0	0
	19	9	To Rum, ditto	4	1320	0	0
		9	To William Winch, accepted his Debt as Money	4	270	0	0
					3705	0	0
1747	March 27	4	To Traffick Sealand, for Interest of Money advanced by him	2	0	5	3 $\frac{1}{2}$
			To Balance, carried to the Account below		1405	0	8
					1405	5	11 $\frac{1}{2}$
1748	Nov. 30	7	To Sugar, received for 40 Hogheads	4	1080	0	0
	Dec. 7	8	To Michael Mixen, for $\frac{1}{3}$ of the Freight of Goods	5	175	0	0
		8	To Indent Poundage, for $\frac{1}{3}$ of his Wages	5	30	0	0
	12	8	To Madeira Wine, taken for proper Account	4	1020	0	0
	19	9	To Rum, ditto	4	1320	0	0
		9	To Peter Punctual, accepted his Debt as Money	4	450	0	0
					4075	0	0
1747	Feb. 20	1	To Traffick Sealand	Chests 3	2	139	10 0
	23	1	To Profit Surepay	5	1	225	0 0
	27	2	To Traffick Sealand	6	2	275	0 0
				14		639	10 0

# Gaintrade, and Sealand,

		per Contra	Creditor.	l.	s.	d.
1747						
Feb.	21	1 By Sundry Accounts, for Goods delivered		434	16	6
	23	1 By Hard Wares, delivered		225	0	0
March	24	4 By Matthew Mendlegs, paid him in full		594	0	0
		4 By Isaac Import, paid him on Account		200	0	0
		4 By Traffick Sealand, ditto		41	9	5½
				1405	5	11½
1747						
March	24	By Balance, from above		1405	0	8
1748						
Oct.	10	5 By Voyage to Jamaica, for ⅓ of the Gain thereon		89	13	2
Nov.	7	6 By Traffick Sealand, advanced to him to pay Custom, &c.		1000	0	0
Dec.	8	8 By Sugar, for Commission thereon		1	8	0
		8 By ditto, for ⅓ of the Gain thereon		75	13	4
	12	8 By Madeira Wine, ditto		473	18	1½
	19	9 By Rum, for Commission thereon		4	9	0
		9 By ditto, for ⅓ of the Gain thereon		365	16	8
		9 By Traffick Sealand, paid him the Balance		289	2	0½
				3705	0	0
		per Contra	Creditor.			
1747						
Feb.	22	1 By Apparel, delivered		256	16	0
	24	2 By Haberdashery Ware, ditto		196	9	6
	27	2 By Traffick Sealand, paid to him		300	0	0
March	1	3 By Indent Poundage, advanced to him		50	0	0
	24	4 By Francis Firelock, paid him in full		425	0	0
		4 By Isaac Import, ditto		50	0	0
		4 By Traffick Sealand, ditto		127	0	5½
				1405	5	11½
1747						
March	24	By Balance, from above		1405	0	8
1748						
Oct.	10	5 By Voyage to Jamaica, for ⅓ of the Gain thereon		89	13	2
Nov.	7	6 By Traffick Sealand, advanced to him to pay Custom, &c.		1000	0	0
Dec.	8	8 By Sugar, for Commission thereon		5	8	0
		8 By ditto, for ⅓ of the Gain thereon		75	13	4
	12	8 By Madeira Wine, for ditto		473	18	1½
	19	9 By Rum, for Commission thereon		4	2	5
		9 By ditto, for ⅓ of the Gain thereon		365	16	8
		9 By Traffick Sealand, paid him the Balance		657	5	0
				4075	0	0
		per Contra	Creditor.			
1747						
March	1	3 By Voyage to Madeira	Chefts 14	5	639	10 0



## Lidger of Surepay,

		Debtor	TRAFFICK SEALAND.	l.	s.	d.
1747						
Feb. 27	2	To Takepains Gaintrade, paid by him	1	300	0	0
March 24	4	To Sundry Accounts, for Principal and Interest	1	168	9	11
		To Balance, carried to the Account below	1	1405	0	8
				1873	10	7
1748						
Nov. 8	7	To Sundry Accounts, to pay Custom, &c.	1	2000	0	0
	12	To Madeira Wine, received for 50 Pipes	4	1700	0	0
	17	To Rum, received for 40 Hogheads	4	1760	0	0
	7	To Sugar, received for 20 Hogheads, containing 300 Hund.	4	517	10	0
	25	To Madeira Wine, received for 30 Pipes	4	1035	0	0
Dec. 7	8	To Michael Mixen, for $\frac{1}{2}$ of Freight	5	175	0	0
	8	To Indent Poundage, for $\frac{1}{2}$ of Wages	5	30	0	0
	9	To Rum, taken on his own Account	4	1320	0	0
Dec. 19	9	To Francis Figg, accepted his Debt as Money	4	262	10	0
	0	To Profit Surepay, received of him in full	1	289	2	0
	9	To Takepains Gaintrade, ditto	1	657	5	0
				9746	7	1
1747						
March 1	3	To Sundry Goods, shipped on board the Neptune	2	5796	16	0
	3	To Traffick Sealand, for Charges	2	157	16	4
	3	To ditto, for Insurance	2	200	0	0
	3	To ditto, for Commission	2	10	9	8
				4165	2	0
1748						
June 16	4	To Voyage to Madeira	2	4165	2	0
Oct. 10	5	To Indent Poundage, for Charges	3	125	16	7
	5	To ditto, for his Commission	5	71	7	7
	5	To Sundry Accounts, for the Gain	1	268	19	6
				4631	5	8

# Gaintrade and Sealand.

2

		per Contra	Creditor.	d.	s.	d.
1747						
Feb.	20	1 By Sundry Accounts, for Goods delivered	-	691	5	6
	25	2 By Linnen Cloths, ditto	-	3 253	8	6
		2 By Musquets, paid in part	-	3 100	0	0
	27	2 By Cutlery and Hard Ware, paid	-	1 275	0	0
	28	2 By Toys	-	3 185	0	0
March	1	3 By Voyage to Madeira, for Charges	-	2 157	16	4
		3 By ditto, for Insurance	-	2 200	0	0
		3 By ditto, for Commission	-	2 10	9	8
	24	4 By Sundry Accounts, for Interest	-	1 0	10	7
				1873	10	7
1747						
March	24	By Balance, from above	-	1405	0	8
1748						
Octob.	10	5 By Voyage to Jamaica, for $\frac{1}{3}$ Gain	-	2 89	13	2
Nov.	8	6 By Madeira Wine, paid Custom, &c.	-	4 2011	16	4
	10	6 By Sugar, ditto	-	4 317	16	8
	14	7 By Rum, ditto	-	4 4385	16	10
	19	7 By Sundry Accounts, paid other Charges	-	4 34	2	7 $\frac{1}{2}$
Dec.	8	8 By Sugar, for Commission	-	4 3	18	0
		8 By ditto, for $\frac{1}{3}$ Gain	-	4 75	13	4
Dec.	10	8 By Michael Mixen, paid him in full	2	5 525	0	0
		8 By Indent Poundage, ditto	-	5 35	5	2
	12	8 By Madeira Wine, for Commission	-	4 13	13	6
		8 By ditto, for $\frac{1}{3}$ Gain	-	4 473	18	1 $\frac{1}{2}$
	19	9 By Rum, for Commission	-	4 8	16	0
		9 By ditto, for $\frac{1}{3}$ Gain	-	4 365	16	8
				9746	7	1
		per Contra	Creditor.			
1748						
June	16	4 By Voyage to Jamaica	-	2 4165	2	0
		per Contra	Creditor.			
1748						
Oct.	10	5 By Indent Poundage, for Sale of Goods	-	5 4631	5	8

*Leidger of Surepay,*

[illegible]



## 3

				per Contra	Creditor.		l.	s.	d.
1747 March 1	3	By Voyage to Madeira			Grofs 36	2	769	17	6
1747 March 1	3	By Voyage to Madeira			Eells 5000	2	672	7	6
1747 March 1	3	By Voyage to Madeira			Bales 3	2	256	16	0
1747 March 1	3	By Voyage to Madeira				2	525	0	0
1747 Feb. 25	2	By Linnen Cloth				3	250	0	0
1747 Feb. 25	2	By Musquets				3	425	0	0
1747 Feb. 28	2	By Hofs				3	504	0	0
1747 March 1	3	By Voyage to Madeira,			2 Casks	2	185	0	0

## Leidger of Surepay,

		Debtor	MADEIRA WINE.	Pipes		l.	s.	d.
1748								
Nov.	18	6	To Sundry Accounts, for	140		33	28	1 7 $\frac{1}{2}$
	19	7	To Traffick Sealand, paid Charges	-	2	11	10	6
Dec.	12	8	To ditto, - for Commission	-	2	13	13	6
		8	To Sundry Accounts, for the Gain	-	2	14	21	4 $\frac{1}{2}$
				140		477	5	0
		Debtor	SUGAR.	Hund.				
1748								
Nov.	10	6	To Sundry Accounts, for 80 Hogheads, containing	1200		188	16	3 $\frac{1}{2}$
	19	7	To Traffick Sealand, paid Charges	-	2	7	10	8 $\frac{1}{2}$
Dec.	8	8	To Sundry Accounts, for Commission	-	2	10	13	0
		8	To Sundry Accounts, for Gain	-	2	22	7	0
				1200		213	0	0
		Debtor	RUM.	Hhds.				
1748								
Nov.	14	7	To Sundry Accounts, for	160		593	18	7
	19	7	To Traffick Sealand, paid Charges	-	2	15	1	5
Dec.	19	9	To Sundry Accounts, for Commission	-	2	15	10	0
		9	To ditto, - for the Gain	-	2	10	9	0
				160		706	0	0
		Debtor	FRANCIS FIGG,					
1748								
Nov.	21	7	To Sugar, sold him	-	4	26	10	0
		Debtor	WILLIAM WINCH.					
1748								
Dec.	8	8	To Sugar, sold him	-	4	27	0	0
		Debtor	PETER PUNCTUAL.					
1748								
Dec.	14	9	To Rum, sold him	-	4	45	0	0

# Gaintrade, and Sealand.

4

		per Contra	Creditor.		l.	s.	d.
1748				Pipes			
Nov. 12	6	By Traffick Sealand, at 34 l. per Pipe	-	50	2	1700	0 0
25	7	By ditto, at 34 l. 10 s.	-	30	2	1035	0 0
Dec. 12	8	By Sundry Accounts, at 34 l.	-	60	1	2040	0 0
				140		4775	0 0

		per Contra	Creditor.				
1748				Hund.			
Nov. 17	7	By Traffick Sealand, at 1 l. 14 s. 6 d. per Hund.	-	300	2	517	10 0
21	7	By Francis Fig, at 1 l. 15 s.	-	150	4	262	10 0
30	7	By Takepains Gaintrade, 1 l. 15 s.	-	600	1	1080	0 0
Dec. 8	8	By William Winch, 1 l. 16 s.	-	150	4	270	0 0
				1200		2130	0 0

		per Contra	Creditor.				
1748				Hhds.			
Nov. 17	7	By Traffick Sealand, at 44 l. per Hogthead	-	40	2	1760	0 0
27	7	By Profit Surepay, at 44 l. 10 s.	-	20	1	890	0 0
Dec. 14	9	By Peter Punctual, at 45 l.	-	10	4	450	0 0
19	9	By Sundry Accounts, at 44 l.	-	90		3960	0 0
				160		7060	0 0

		per Contra	Creditor.				
1748							
Dec. 19	9	By Traffick Sealand	-		2	262	10 0

		per Contra	Creditor.				
1748							
Dec. 19	9	By Profit Surepay	-		1	270	0 0

		per Contra	Creditor.				
1748							
Dec. 19	9	By Takepains Gaintrade	-		1	450	0 0



## Leidger of Surepay,

				l. s. d.		
<b>Debtor</b>						
				<b>SHOES.</b>		
1747				Cases		
Feb. 20	1	To Traffick Sealand		7	2	395 15 6
<b>Debtor</b>						
				<b>HABERDASHERY WARES.</b>		
1747				Boxes		
Feb. 20	1	To Traffick Sealand		3	2	156 0 0
24	2	To Takepains Gaintrade		4	1	196 9 6
				7		352 9 6
<b>Debtor</b>						
				<b>MICHAEL MIZEN.</b>		
1748						
Dec. 10	8	To Traffick Sealand, paid in full		8		525 0 0
<b>Debtor</b>						
				<b>INDENT POUNDAGE.</b>		
1747						
March 1	3	To Takepains Gaintrade, advanced by him		1		50 0 0
1748						
Oct. 10	5	To Voyage to Jamaica, for Sale of Goods		2		463 1 5 8
Dec. 10	8	To Traffick Sealand, paid in full		2		35 5 2
						4716 10 10
<b>Debtor</b>						
				<b>VOYAGE from Jamaica.</b>		
1748						
Oct. 10	5	To Indent Poundage, for Goods shipped		5		4429 6 8

Gaintrade, and Sealand,

5

		per Contra	Creditor.		l.	s.	d.
1747	March 1	3 By Voyage to Madeira	Casks 7	2	395	15	6
1747	March 1	3 By Voyage to Madeira	Boxes 7	2	352	9	6
1748	Dec. 7	8 By Sundry Accounts, for Freight		1, 2	525	0	0
1748	Oct. 10	5 By Voyage to Jamaica, for Charges		2	125	16	7
		5 By ditto, his Commission		2	71	7	7
		5 By Voyage from Jamaica, for Goods shipped		5	4429	6	8
1748	Dec. 7	8 By Sundry Accounts, for 9 Months Wages		2	90	0	0
					4716	10	10
1748	Nov. 8	6 By Madeira Wine		4	1316	5	3½
	10	6 By Sugar		4	1566	19	7½
	14	7 By Rum		4	1546	1	9
					4429	6	8

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	<i>l.</i>	<i>s.</i>	<i>d.</i>
1890	10	10	10
1891	10	10	10
1892	10	10	10
1893	10	10	10
1894	10	10	10
1895	10	10	10
1896	10	10	10
1897	10	10	10
1898	10	10	10
1899	10	10	10
1900	10	10	10
1901	10	10	10
1902	10	10	10
1903	10	10	10
1904	10	10	10
1905	10	10	10
1906	10	10	10
1907	10	10	10
1908	10	10	10
1909	10	10	10
1910	10	10	10
1911	10	10	10
1912	10	10	10
1913	10	10	10
1914	10	10	10
1915	10	10	10
1916	10	10	10
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1918	10	10	10
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1982	10	10	10
1983	10	10	10
1984	10	10	10
1985	10	10	10
1986	10	10	10
1987	10	10	10
1988	10		

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20 Hides, - at 2 l. 5 s. - 45 0 0

67 10 0

2

18 Pair of double channel'd Pumps } 6 15 0  
at 7 s. 6 d. per Pair

12 Pair of single channel'd ditto, at 6 s. 3 12 0

24 Pair of turn'd Pumps, at 5 s. 6 d. 6 12 0

36	Pair of Shoes, at ———	5 s.	9	0	0
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42	Pair of ditto, at ———	4 s.	8	8	0
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34 7 0

2

12	Pair of Silk Shoes, at	5 s.	3	0	0
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18	Pair of Stuff, ditto, at	3s. 6d.	3	3	0
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18	Pair of Leather Pumps, at	3 s.	2	14	0
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24	Pair of Leather Shoes, at	2s. 10d.	3	8	0
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24	Pair of Summer shoes, at	25.	10	0
30	Pair of ditto, at	25.	4	0
		3	10	0

15 15 0

1

84 Pair of Boy's, at 2s. 9d. II II O

72 Ditto, ——— at 1 s. 10 d. 6 12 0

54	Pair of Girl's, at	1 s. 10 d. 4 19 0
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60	Pair of ditto, at	1 s. 4 d.	4	0	0
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27 20

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From Traffick Sealand, Esq; - - - 54 8 6

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From <i>Profit Surepay</i> , Esq;	-	-	26 19 6
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3

From Mr. *Henry Hotpreſs* - - 4 8 6

4

From *Careless Spendthrift*, Esq; - - 19 17 6

277 | 5 | 6

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*The particular Things or* } Debtor; *Stock, Creditor.*  
*Persons* - }



## 2

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## 4

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318C

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1	3	4
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1



*Tradesman's Account.*

Sold in the Shop for Ready Money, from the 25th of December to the 2d of January 1747.

Mens Shoes.																										
Double Ch. Pumps.						Single Ch. Pumps.						Turned Pumps.						Shoes.				Ordinary Shoes.				
Pr	l.	s.	d.	Pr	l.	s.	d.	Pr	l.	s.	d.	Pr	l.	s.	d.	Pr	l.	s.	d.	Pr	l.	s.	d.			
1		8	0	1		6	9	2		12	0	1		5	6	1		4	4							
2		15	10	1		6	6	1		6	3			5	4	1		4	6							
1		8	6	1		7	0	3		17	6			5	8	1		4	3							
				4	11	5	6							16	0	2		8	8							
														11	0	3		13	0							
														5	8	4		17	0							
																5	1	1	0							
4	1	12	4	7	2	5	9	6	11	5	9	9	2	9	2	17	3	12	9	11	15	9				

Womens Shoes.																			
Silk.				Stuff.				Leather Pumps.				Leather Shoes.				Ordinary Shoes.			
1	5	6		1	4	0		1	3	4		1	3	0		1	2	6	
1	6	0		1	3	9		1	3	6		1	3	2		2	5	2	
								2	6	9		2	6	0		3	7	6	
								3	10	0		3	9	3		1	2	8	
												2	5	10		1	2	6	
																2	4	10	
2	11	6		2	7	9		7	1	3	7	9	1	7	3	10	1	5	2
																4 15 3			

Boys Shoes.								Girls Shoes.							
Large Size.				Small Size.				Large Size.				Small Size.			
2		6	0	1		2	0	1		2	0	1		1	6
1		2	11	1		2	2	1		2	2	1		1	5
1		3	2	2		5	0	2		4	0	2		2	10
				1		2	1	1		2	3	1		1	8
								1		2	4	1		1	7
4		12	1	5		11	3	6		12	9	6		9	0

1 Cash, Debtor;

{ Mens Shoes,  
Womens Shoes,  
Childrens Shoes,

} Creditor.

2 5 1  
18 16 1

# Tradesman's Account,

January 2.

Upon examining the Books and taking Account of *Hugh Crispin's* Goods this Day; there appear as follows:

1 In Money - - - - - £. 77 11 8  
1 Leather, 12 Hides, at 2l. 7s. 6d. per Hide 28 10 0

## 2 Mens Shoes, viz.

Pair		s.	d.	
16 Double channel'd Pumps, at	7 6	£. 6	0	0
7 Single, ditto	- 6	0	2	2 0
19 Turn'd Pumps	- 5 6	5	4	6
19 Shoes	- 5 0	4	15	0
18 ditto	- 4 0	3	12	0
				21 13 6

## 2 Womens Shoes, viz.

10 Silk,	- - - at 5 0	£. 2	10	0
16 Stuff	- - - 3 6	2	16	0
11 Leather Pumps	- - - 3 0	1	13	0
15 Shoes,	- - - 2 10	2	2	6
20 ditto	- - - 2 4	2	6	8
				11 8 2

## Childrens Shoes, viz.

1 80 Boys	- - - at 2 9	£. 11	0	0
67 ditto	- - - 1 10	6	2	10
48 Girls	- - - 1 10	4	8	0
54 ditto	- - - 1 4	3	12	0
				25 2 10

## 2 Mens Soles and Heels, viz.

46 Pair	- - - at 3 4	£. 7	13	4
51	- - - 3 0	7	13	0
69	- - - 2 6	8	12	6
79	- - - 2 2	8	11	2
129	- - - 1 7	10	4	3
				42 14 3

Carried forward 207 0 5

Tradesman's Account, January 2, 1747.

[illegible]



# Alphabet to the Tradesman's Leidger.

A		I		R	
B		K		S	
Balance	- - - - 4	King, John	- - - - 3	Sealand, Traffick	- - - - 1
Bell, Adam	- - - - 3			Shoes, Mens	- - - - 2
				Womens	- - - - 2
				Childrens	- - - - 1
				Soles and Heels	- - - - 2
				Spendthrift, Careless	- - - - 4
				Stock	- - - - 1
				Surplus, Profit	- - - - 1
C		L		T	
Cash	- - - - 1	Leather	- - - - 1		
Childrens Shoes	- - - - 1				
D		M		U	
Dent, Christopher	- - - - 3	Mens Shoes	- - - - 2	Upper Leathers, &c.	- - - - 2
Dressin, George	- - - - 4	Mens Soles and Heels	- - - - 2		
		Mens Upper Leathers, &c.	- - - - 2		
E		N		W	
				Womens Shoes	- - - - 2
F		O		X	
Ford, Edmund	- - - - 3				
Freehold, Tenure	- - - - 4				
G		P		Y	
		Profit and Loss	- - - - 4		
H		Q		Z	
Hill, George	- - - - 3				
Hotpress, Henry	- - - - 3				

I

## Tradesman's Ledger.

		Debtor	STOCK.		l.	s.	d.
1747							
Dec.	25	2 To George Drefskin	- - - - -	4	42	0	0
		2 To Tenure Fiebold	- - - - -	4	10	0	0
		To Balance	- - - - -	4	227	6	7
					279	6	7
		Debtor	CASH.				
1747							
Dec.	25	1 To Stock	- - - - -	1	26	17	6
	29	2 To Traffick Sealand, received in full	- - - - -	1	54	1	6
Jan.	1	3 To Profit Surepay, received on Account	- - - - -	1	21	0	0
	2	5 To Goods, sold	- - - - -	2	18	16	1
					120	15	1
		Debtor	CHILDRENS SHOES.				
			Girls at				
			s. d.	s. d.	s. d.	s. d.	
			1 10	1 4	2 9	1 10	
1747							
Dec.	25	1 To Stock	54	60	84	72	1 27 2 0
		To Profit and Loss	-	-	-	-	4 0 5 11
			54	60	84	72	27 7 11
		Debtor	LEATHER.				
			Hides	Skins			
1747			20	50	1	67	10 0
Dec.	25	1 To Stock	12	-	4	28	10 0
Jan.	1	2 To George Drefskin	-	-	4	0	10 0
	2	To Profit and Loss	-	-			
			32	50		96	10 0
		Debtor	TRAFFICK SEALAND.				
1747							
Dec.	25	1 To Stock	- - - - -	1	54	8	6
		Debtor	PROFIT SUREPAY.				
1747							
Dec.	25	1 To Stock	- - - - -	1	26	19	6

# Tradesman's Ledger.

		per Contra	Creditor.					
1747								
Dec.	25	1 By Cash			1	26	17	6
		1 By Leather			1	67	10	0
		1 By Men's Shoes			2	34	7	0
		1 By Women's Shoes			2	15	15	0
		1 By Children's Shoes			1	27	2	0
		1 By Traffick Sealand, Esq;			1	54	8	6
		1 By Profit Surepay, Esq;			1	26	19	6
		1 By Henry Hotpre's			3	4	8	6
		1 By Careless Spendthrift, Esq;			4	19	17	6
Jan.	2	By Profit and Loss			4	2	1	1
						279	6	7
		per Contra	Creditor.					
1747								
Dec.	25	2 By George Dreskin, paid in full			4	42	0	0
Jan.	2	4 By Sundry Workmen, paid to them			3	1	3	5
		By Balance			4	77	11	8
						120	15	1
		per Contra	Creditor					
			Girls at	Boys at				
			s. d.	s. d.	s. d.	s. d.		
			1 10	1 4	2 9	1 10		
1747								
Jan.	2	5 By Cash	6	6	4	5	1	
		By Balance	48	54	80	67	25	10
			54	60	84	72	27	11
		per Contra	Creditor.					
1747								
Dec.	28	2 By Soles and Heels			2	45	2	6
	29	2 By Upper Leathers, &c.			2	22	17	6
Jan.	2	By Balance			4	28	10	0
						96	10	0
		per Contra	Creditor.					
1747								
Dec.	29	2 By Sundry Accounts, received in full			1	4	54	8
		per Contra	Creditor.					
1747								
Jan.	1	3 By Cash, received on Account			1	21	0	0
	2	By Balance			4	5	19	6
						26	19	6



# Tradesman's Ledger.

		Debtor		MEN'S SHOES.					l. s. d.		
				Double Chann.	Pumps Single Chann.	Turned	Shoes Best.	Ordinary.			
1747											
Dec. 25	1	To Stock	- - -	18	12	24	36	42	1	34	7 0
Jan. 2	4	To Sundries	- - -	2	2	2	4	5	3	3	18 0
		To Profit and Loss	- - -	-	-	-	-	-	4	1	3 9
				20	14	26	40	47		39	8 9
		Debtor		WOMEN'S SHOES.					l. s. d.		
				Shoes Silk	Shoes Stuff	Pumps	Leath. Shoes Best.	Ordin.			
1747											
Dec. 25	1	To Stock	- - -	12	18	18	24	30	1	15	15 0
		To Profit and Loss	- - -	-	-	-	-	-	4	0	8 5
				12	18	18	24	30		16	3 5
		Debtor		MEN'S SOLES and HEELS.					l. s. d.		
				At							
				s. d.	s. d.	s. d.	s. d.	s. d.			
1747											
Dec. 28	2	To Leather	- - -	3 4	3 0	2 6	2 2	1 7	1	45	2 6
				48	54	72	84	138			
		Debtor		MEN'S UPPER.					l. s. d.		
				At							
				s. d.	s. d.	s. d.	s. d.	s. d.			
1747											
Dec. 29	2	To Leather	- - -	1 7	1 5	1 3	1 2	1 0	1	22	17 6
				48	54	72	84	17			

# Tradesman's Ledger.

2

		per Contra	Creditor.					l.	s.	d.
			Double Chann.	Pumps Single Chann.	Turned	Best	Shoes Ordinary.			
1747										
Dec.	31	2	By Henry Hotpres	-	-	12	12	3	5	13 0
Jan.	1	3	By Careless Spendthrift	-	1	-	-	4	0	6 6
	2	5	By Cash	4	6	9	17	1	11	15 9
		7	By Balance	16	19	19	18	4	21	13 6
			20	14	26	40	47		39	8 9

		per Contra	Creditor.					l.	s.	d.
			Silk	Shoes Stuff	Pumps	Leath. Best	Shoes Ordin.			
1747										
Jan.	2	5	By Cash	2	7	9	10	1	4	15 3
		7	By Balance	10	11	15	20	4	11	8 2
			12	18	18	24	30		16	3 5

		per Contra	Creditor.					l.	s.	d.
			s. d.	s. d.	At s. d.	s. d.	s. d.			
1747			3 4	3 0	2 6	2 2	1 7			
Jan.	2	5	By Sundries	2	3	5	9	3	2	8 3
		7	By Balance	46	51	69	79	4	42	14 3
			48	54	72	84	138		45	2 6

LEATHERS and QUARTERS										Creditor.		
			s.	d.	s.	d.	s.	d.	s.	d.	s.	d.
			1	7	1	5	1	3	1	2	1	0
1747												
Jan.	2	5	By Sundries	-	-	-	2	3	3	5	9	3
		7	By Balance	-	-	-	46	51	69	79	108	4
							48	54	72	84	117	





# Tradesman's Ledger.

3

		per Contra	Creditor.					
1747	Jan. 2 7	By Balance	-	-	4	10	1	6
<hr/>								
		per Contra	Creditor.					
1747	Jan. 2 4	By Men's Shoes	-	-	Pairs 3	2	1	0
<hr/>								
		per Contra	Creditor.					
1747	Jan. 2 4	By Men's Shoes	-	-	Pairs 2	2	0	11 6
	7	By Balance, for Materials unfinished	-	-	2	4	0	8 2
	7	By Balance, over-paid him	-	-	-	4	0	0 8
					4		1	0 4
<hr/>								
		per Contra	Creditor.					
1747	Jan. 2 4	By Men's Shoes	-	-	Pairs 3	2	0	15 6
	7	By Balance, for Materials unfinished	-	-	1	4	0	3 4
					4		0	18 10
<hr/>								
		per Contra	Creditor.					
1747	Jan. 2 4	By Men's Shoes	-	-	Pairs 4	2	0	18 0
	7	By Balance, for Materials unfinished	-	-	2	4	0	5 2
					6		1	3 2
<hr/>								
		per Contra	Creditor.					
1747	Jan. 2 4	By Men's Shoes	-	-	Pairs 3	2	0	12 0
	7	By Balance, for Materials unfinished	-	-	2	4	0	5 2
					5		0	17 2

# Tradesman's Ledger.

		Debtor	CARELESS SPENDTHRIFT, Esq;		l.	s.	d.
1747							
Dec. 25	1	To Stock	- - - - -	1	19	17	6
Jan. 1	3	To Men's Shoes	- - - - -	2	0	6	6
					20	4	0
		Debtor	GEORGE DRESSKIN.				
1747							
Dec. 30	2	To Cash, paid him in full	- - - - -	1	42	0	0
Jan. 2	7	To Balance	- - - - -	4	28	10	0
					70	10	0
		Debtor	TENURE FREEHOLD, Esq;				
1747							
Jan. 2	7	To Balance	- - - - -	4	10	0	0
		Debtor	PROFIT and LOSS.				
1747							
Dec. 29	2	To Traffick Sealand, abated to him	- - - - -	1	0	7	0
Jan. 2		To Stock	- - - - -	1	2	1	1
					2	8	1
		Debtor	BALANCE.				
1747							
Jan. 2	6	To Cash	- - - - -	1	77	11	8
	6	To Leather, for 12 Hides, at £. 2 7 6	- - - - -	1	28	10	0
	6	To Men's Shoes	- - - - -	2	21	13	6
	6	To Women's Shoes	- - - - -	2	11	8	2
	6	To Children's Shoes	- - - - -	1	25	2	10
	6	To Men's Soles and Heels	- - - - -	2	42	14	3
	7	To Men's Upper Leathers, &c.	- - - - -	2	21	11	0
	7	To Profit Surepay, Esq;	- - - - -	1	5	19	6
	7	To Henry Hatpres	- - - - -	3	10	1	6
	7	To Careless Spendthrift, Esq;	- - - - -	4	20	4	0
	7	To Sundry Workmen, for Materials in their Hands unfinished	- - - - -	3	1	1	10
	7	To Christopher Dent	- - - - -	3	0	0	8
					265	19	5

# Tradesman's Leidger.

4

		per Contra	Creditor.				
					l.	s.	d.
1747							
Jan. 2	7	By Balance	- . . . .	4	20	4	0
LEATHER-SELLER							
1747			Creditor.				
Dec. 25	2	By Stock	- . . . .	1	42	9	0
Jan. 1	3	By Leather, bought of him	- . . . .	1	28	10	0
					70	10	0
1747		per Contra	Creditor.				
Dec. 25	2	By Stock	- . . . .	1	10	0	0
1747		per Contra	Creditor.				
Jan. 2		By Leather	- . . . .	1	0	10	0
		By Men's Shoes	- . . . .	2	1	3	9
		By Women's Shoes	- . . . .	2	0	8	5
		By Children's Shoes	- . . . .	1	0	5	11
					2	8	1
1747		per Contra	Creditor.				
Jan. 2	7	By George Drefskin	- . . . .	4	28	10	0
	7	By Tenure Freehold, Esq;	- . . . .	4	10	0	0
	7	By Sundry Workmen, due to them for Work done	- . . . .	3	0	2	10
		By Stock	- . . . .	1	227	6	7
					265	19	5



An intelligent Tradesman may easily use the preceding Account as a Model, whereby to form his own Books: In doing which, he may enter the Delivery of Materials, and the Receipt of them manufactured, on opposite Pages, of a Book kept for that Purpose; the Sale of Goods in the Shop, for ready Money, may make another separate Book; and the Payments to Workmen, a third: And if Books for each Purpose be prepared, ready Ruled, the Figures may be inserted in a very small Space of Time; also the Amount, of these separate Books, may be carried to the Ledger once a Week, Month, or Quarter, as the Nature of the Business may best require, or permit: Now this comprehends all the extraordinary Trouble that will attend the greatest Exactness; for Purchases and Sales on Credit, every Body, of common Understanding, takes care to enter.

There are some retail Trades indeed, whose Articles are too small to be entred separately; notwithstanding which, an Account of them may be kept exact enough: For Instance, a *Cheesemonger* may appropriate in the Morning, to serve his retail ready Money Customers, six or eight particular Cheeses, and three or four Firkins of Butter, whose Weight should be booked, and at the same Time he should take Notice what Money he has in his Till: Then at Night, if what remains of the Cheese and Butter be reweighed, and the Money in the Till told over; the Differences of the Weights and Money will cheque each other: For Example,

*Thursday Morn, Sept. 14, 1748.*

Weigh'd	135 lb. of <i>Cheshire</i> Cheese,	-	at 4 d. per lb.	
And	156 lb. of <i>Gloucestershire</i>	-	at 3½	
And	95 lb. of Butter	-	at 6 d	
Told in the Till	-	-	-	£. 1 5 7

*Thursday Night.*

Remained	82 lb. of <i>Cheshire</i> Cheese	-	at 4 d. per lb.	
	75 lb. of <i>Gloucestershire</i>	-	at 3½	
	23 lb. of Butter	-	at 7 d.	
Found in the Till	-	-	-	£. 5 8 10½

Now it is plain that there was sold in the Day,

53 lb. of <i>Cheshire</i> Cheese,	-	at 4 d. which comes to	£. 0 17 8
81 lb. of <i>Gloucestershire</i>	-	at 3½	1 3 7½
72 lb. of Butter	-	at 7 d.	2 2 0

Therefore the Value of all that was sold that Day was 4 3 3½  
And since there was found in the Till at Night 4 l. 3 s. 3 d. ½, more than was there in in the Morning, it appears that no Mistake was made in the Transactions of that Day.

By Consequence, if *Cash* be made Debtor, and the *Goods severally* Creditor; that Day's Work will be rightly entred.

*Narrative of the Transactions entered in the Banker's Account.*

London, December 25, 1747.

**INVENTORY** of the Effects of Sir *Transfer Discompt,*  
and Company.

l. s. d.

In Specie - - - - - £. 2385 11 5  
Bank Notes

N <sup>o</sup> . 42	dated	Nov. 7, 1745,	payable to	Matthew Collet	1000	0	0
71	-	9, ditto	-	ditto	500	0	0
126	-	11, ditto	-	Gerrard Van Neck	500	0	0
259	-	23, ditto	-	Freame and Company	200	0	0
921	-	29, ditto	-	Al. Nesbit and Company	350	0	0
3	Dec. 1,	ditto	-	Matthew Collet	280	0	0
25	-	6, ditto	-	Sampson Gideon	500	0	0
58	-	10, ditto	-	Slingsby Betbel	420	0	0
126	-	18, ditto	-	Hankey and Company	928	0	0
214	-	22, ditto	-	Martin and Company	428	10	0
248	-	23, ditto	-	Discompt and Company	50	0	0
249	-	ditto	-	ditto	40	0	0
250	-	ditto	-	ditto	40	0	0
251	-	ditto	-	ditto	30	0	0
252	-	ditto	-	ditto	30	0	0
253	-	ditto	-	ditto	30	0	0
254	-	ditto	-	ditto	20	0	0
255	-	ditto	-	ditto	20	0	0
256	-	ditto	-	ditto	20	0	0
257	-	ditto	-	ditto	20	0	0

**Sundry Bills discounted, viz.**

Loom and Shuttle on	Profit Surepay,	- due 29th	£. 120	0	0
ditto	- Takepains Gaintrade,	ditto	350	0	0
ditto	- Henry Hotpres,	30th	121	6	8
Security Fund on	Sharp and Company	ditto	58	7	6
ditto	- Inle and Company	29th	96	0	0
ditto	- Tenure Freehold,	due 30th	356	14	6
Takepains Gaintrade on	Traffick Sealand,	due 29th	350	0	0
Inle and Company	Takepains Gaintrade,	31st	196	17	6
ditto	- Sharp and Company	31st	38	12	4
Careless Spendthrift on	South-Sea Annuities		5550	0	0

15029 19 11

2 *Narrative of the Transactions entred in the Banker's Account.*

				<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>London, December 25, 1747.</i>						
There is due to sundry Persons, viz.						
To Traffick Sealand the Balance of his Account	£.	2169	17 8			
To Takepains Gaintrade, ditto	-	456	17 6			
To Profit Sarepay, ditto	-	856	16 10			
To Security Fund, ditto	-	128	19 6			
To Henry Hotpress, ditto	-	212	14 8			
To Tenure Freehold, ditto	-	516	17 9			
To Richard Smith, ditto	-	50	18 8			
The following Cash Notes are outstanding,						
N <sup>o</sup> 12 payable to Loom and Shuttle or Bearer	£.	120	0 0			
13 ditto	-	120	0 0			
14 ditto	-	350	0 0			
N <sup>o</sup> 29 ditto Sharp and Company or Bearer	-	50	0 0			
30 ditto	-	90	0 0			
31 ditto	-	200	0 0			
N <sup>o</sup> 52 ditto Incle and Company or Bearer	-	150	0 0			
53 ditto ditto	-	40	0 0			
N <sup>o</sup> 65 ditto Toper Dasball	-	70	0 0			
				5583	2	7
<i>December 29.</i>						
Paid to Loom and Shuttle, in Specie, a Cash Note, N <sup>o</sup> 12				120	0	0
Received of Incle and Company, in Specie, the Bill discounted for Security Fund, due this Day				96	0	0
Paid to Incle and Company, in Specie, a Cash Note, N <sup>o</sup> 53				40	0	0
Received of Traffick Sealand in Specie				289	17	0
Paid Sharp and Company Part of a Cash Note, N <sup>o</sup> 31, in Specie				50	0	0
The Bill on Traffick Sealand, which was discounted for Takepains Gaintrade, is due this Day.				350	0	0
Tenure Freehold has paid in, a Draft of Traffick Sealand's in his Favour for				150	0	0
Paid to Hugh Crispin the Value of Traffick Sealand's Draft in his Favour, viz.						
In Specie	£.	12	1 6			
By a Cash Note, N <sup>o</sup> 1	-	42	0 0			
				54	1	6



*Narrative of the Transactions entred in the Banker's Account.*

3

*London, December 29, 1747.*

*Paid to Loom and Shuttles the Value of Traffick Sealand's Draft in their Favour, viz.*

In Specie	-	-	-	-	£. 40	0	0
A Bank Note, N <sup>o</sup> 248	-	-	-	-	50	0	0

<i>l.</i>	<i>s.</i>	<i>d.</i>
90	0	0

*The Bill on Takepains Gaintrade, which was discounted for Loom and Shuttles, is due this Day*

350	0	0
-----	---	---

*Security Fund has paid in, a Draft of Traffick Sealand's in his Favour for*

240	19	0
-----	----	---

*Paid to Thomas Tap the Value of Traffick Sealand's Draft in his Favour, viz.*

In Specie	-	-	-	-	7	7	8
A Cash Note, N <sup>o</sup> 2	-	-	-	-	4	0	0
ditto - N <sup>o</sup> 3	-	-	-	-	4	0	0
ditto - N <sup>o</sup> 4	-	-	-	-	4	0	0
ditto - N <sup>o</sup> 5	-	-	-	-	30	0	0

49	7	8
----	---	---

*Paid to Sharp and Company in Part of a Cash Note, N<sup>o</sup> 31, by a Bank Note, N<sup>o</sup> 250*

40	0	0
----	---	---

*The Bill on Profit Surepay which was discounted for Loom and Shuttles, is due this Day*

120	0	0
-----	---	---

*Traffick Sealand has paid in, a Cash Note, N<sup>o</sup> 65, made payable to Toper Dabball*

70	0	0
----	---	---

*Discounted for Ingle and Company, a Note of Hand given by Sharp and Company for 50 l. payable the 10th of January next, viz.*

Specie	-	-	-	-	49	18	4
Discount	-	-	-	-	0	1	8

50	0	0
----	---	---

*Discounted for Ingle and Company, a Bill of Exchange, payable by George Green the 31st Instant, for 250 l. viz.*

Specie	-	-	-	-	49	18	7
Bank Note, N <sup>o</sup> 259	-	-	-	-	200	0	0
Discount	-	-	-	-	0	1	5

250	0	0
-----	---	---

*December 30th.*

*The Bill on Henry Hotpreys, which was discounted for Loom and Shuttles, becomes due this Day*

121	6	8
-----	---	---

*Ditto, on Tenure Freehold, discounted for Security Fund*

356	14	6
-----	----	---

+ *Narrative of the Transactions entred in the Banker's Account.*

<i>London, December 30, 1747.</i>			<i>l.</i>	<i>s.</i>	<i>d.</i>
Exchang'd a Bank Note, N <sup>o</sup> 42, Value 1000 <i>l.</i> for other Bank Notes, payable to <i>Discount and Company</i> , as follows, viz.					
12 Notes, N <sup>o</sup> 306 to 317, at 50 <i>l.</i> each	-	£. 600 0 0			
6 ditto, N <sup>o</sup> 318 to 323, at 40 <i>l.</i> each	-	240 0 0			
8 ditto, N <sup>o</sup> 324 to 331, at 20 <i>l.</i> each	-	160 0 0			
			1000	0	0
<i>Paid to Mess. Vatt and Score, the Value of Traffick Sealand's Draft in their Favour, viz.</i>					
In Specie	-	£. 14 0 0			
A Bank Note, N <sup>o</sup> 317	-	50 0 0			
Ditto	-	20 0 0			
			84	0	0
<i>Received of Sharp and Company, the Value of the Bill discounted for Security Fund, due this Day, viz.</i>					
A Cash Note of <i>Martin and Company</i>	-	£. 20 0 0			
Ditto, of <i>Hankey and Company</i>	-	30 0 0			
Specie	-	8 7 6			
			58	7	6
<i>Paid to Toper Dasball the Value of Traffick Sealand's Draft in his Favour, by a Cash Note, N<sup>o</sup> 6</i>					
			5	5	0
<i>Paid to Walter Ullage in Specie Traffick Sealand's Draft in his Favour</i>					
			2	2	0
<i>Paid to Mess. Vatt and Company, the Value of a Cash Note, N<sup>o</sup> 14. payable to Loom and Shuttle, or Bearer, viz.</i>					
In Specie	-	£. 10 0 0			
4 Bank Notes, N <sup>o</sup> 311 to 314, each 50 <i>l.</i>	-	200 0 0			
2 Cash Notes, N <sup>o</sup> 7 and 8, each 40 <i>l.</i>	-	80 0 0			
3 Cash Notes, N <sup>o</sup> 9 to 11, each 20 <i>l.</i>	-	60 0 0			
			350	0	0
<i>Discounted for Vatt and Company. a Bill payable by Profit Surepay, the 22d of January, for 410 <i>l.</i> 16 <i>s.</i> 8 <i>d.</i> viz.</i>					
Specie	-	£. 9 10 0			
A Bank Note, N <sup>o</sup> 921	-	350 0 0			
A Cash Note, N <sup>o</sup> 12	-	50 0 0			
Discount	-	1 6 8			
			410	16	8
<i>Paid to Samuel Spring the Value of Traffick Sealand's Draft in his Favour, viz.</i>					
Specie	-	£. 4 18 9			
A Bank Note, N <sup>o</sup> 256	-	20 0 0			
			24	18	9

*Narrative of the Transactions entred in the Banker's Account.*

5

London, December 30, 1747.

Discounted for Samuel Spring, a Bill for 56 l. 10 s. drawn by the Honourable Sir Pennyles Lopwood, Bart. on his Steward Paul Pillage, Esq; payable the 25th of March.

Specie	-	-	-	£. 5	16	8
A Bank Note, N <sup>o</sup> 315	-	-	-	50	0	0
Discount	-	-	-	0	13	4

56 10 0

Paid to Francis Fig in Specie, Traffick Sealand's Draft in his Favour

1 11 6

Received of Takepains Gaintrade in Specie

250 0 0

Paid to Sharp and Company the Value of Traffick Sealand's Draft in their Favour, viz.

Specie	-	-	-	£. 6	4	0
A Bank Note, N <sup>o</sup> 323	-	-	-	40	0	0

46 4 0

Received of Traffick Sealand, viz.

A Cash Note of Belchier and Company	-	-	-	£. 30	16	0
Ditto	-	-	-	5	5	0
Payable to Toper Dabball	-	-	-			

36 1 0

Paid to George Jointrule, Traffick Sealand's Draft in his Favour, viz.

Specie	-	-	-	£. 4	17	0
Bank Note, N <sup>o</sup> 320	-	-	-	40	0	0
Cash Note, N <sup>o</sup> 13	-	-	-	15	0	0

59 17 0

Paid to Martin and Company for William Upright, Traffick Sealand's Draft in his Favour, viz.

Specie	-	-	-	6	15	6
A Cash Note of Martin and Company	-	-	-	20	0	0

26 15 6

December 31,

The Bill on Takepains Gaintrade, which was discounted for Inle and Company, is due this Day

196 17 6

Paid to Vincent Vault in Specie the Value of Traffick Sealand's Draft in his Favour

4 4 0

Traffick Sealand has paid in, an Accepted Bill of Profit Surepay's, due this Day

450 0 0

Paid to Richard Jolter for Thomas Tap in Specie, a Cash Note, N<sup>o</sup> 2.

4 0 0

Paid to Hankey and Company for Vatt and Company, a Cash Note, N<sup>o</sup> 8, viz.

Specie	-	-	-	£. 10	0	0
A Cash Note of Hankey and Company	-	-	-	30	0	0

40 0 0



## Narrative of the Transactions entred in the Banker's Account.

London, December 31, 1747.		l.	s.	d.
Paid to Sharp and Company, the Remainder of a Cash Note, for 200 l.				
N <sup>o</sup> 31, of which 90 l. has been already paid, viz.				
Specie	£. 71 7 8			
A Bill on them discounted for Inle and Company, } due this Day	38 12 4			
		110	0	0
Received of George Green in Part of the Value of the Bill that was discounted for Inle and Company, by a Cash Note of Belchier and Company for		120	0	0
Paid to Hector Stickum in Specie Traffick Sealand's Draft in his Favour		12	1	6
Paid to Gregory Greaves in Specie, ditto		7	7	0
Gave Specie for a Bank Note, N <sup>o</sup> 57, dated Dec. 4th, payable to Matibew Collet or Bearer		50	0	0
Discounted for Takepains Gaintrade, a Bill of Exchange, on Profit Surepay, for 460 l. payable January 31. viz.				
Carried to the Credit of his Account	458 0 11			
Discompt	1 19 1			
		460	0	0
Paid to Thomas Porter, pursuant to Takepains Gaintrade's Letter and Receipt for the same, viz.				
Bank Note, N <sup>o</sup> 171	500 0 0			
Ditto	316 0 0			
Ditto	255 0 0			
		570	0	0
Exchang'd with Belchier and Company, 2 of their Cash Notes, viz.				
N <sup>o</sup> 27, for	£. 30 16 0			
N <sup>o</sup> 58, for	120 0 0			
		150	16	0
For Traffick Sealand's Draft on Discompt and Company, in Favour of Sampson Sledge				
	19 3 3			
Ditto, in Favour of Matibew Mass	29 8 0			
Ditto, in Favour of Benjamin Bigg	38 6 6			
A Cash Note, N <sup>o</sup> 1, payable to Hugh Crispin	42 0 0			
Specie	21 18 3			
		150	16	0
Paid to William Clever for Thomas Tap, in Specie, a Cash Note, N <sup>o</sup> 4.		4	0	0
Paid to Francis Faggot, Traffick Sealand's Draft, in his Favour, viz.				
Specie	1 5 9			
A Cash Note, N <sup>o</sup> 14	10 0 0			
		11	5	9

A Banker's Cash-Book supplies the Place of a Journal; for he being supposed to deal in Cash entirely, every Transaction includes either a Receipt or Payment of Money; and in Cases where no Money is actually receiv'd, or paid; as for Instance if a Person, who brings a Draft on the Banker, takes a Cash Note in Payment, the Banker will enter the Payment of the Draft on the Credit Side of his Cash-Book, and the Receipt of the same Sum, in Exchange for his Note, on the Debtor Side.

Bankers keep three Sorts of Ledgers: *First*, The Account Ledger, in which are contained the Accounts of those Persons who constantly keep Cash with them, and whose Drafts they pay; these are the same with personal Accounts in other Tradesmen's Books. *Second*, The Discount Ledger in which all the Bills discounted, or any Sums lent, with or without Security, are entred on the Debtor Side when lent, and on Creditor when receiv'd. *Third*, The Note Ledger, wherein every Cash, every Note is entred, on the Creditor Side when given, and on the Debtor when paid.

The Entries, of the Discounts and Notes, in these Books are made at a Distance from each other, in order to leave room, on the opposite Side, for their being discharged by more Payments than one, which often happens in both Cases.

The Banker's Cash, being of two kinds, viz. Cash Notes and Specie, he is obliged to keep particular Accounts of each; the first is entred in what is called the Goldsmith's Book, and the latter in what the Banker calls his Waste-Book. In the Goldsmith's Book are entred, immediately on their Receipt, all Bank and Banker's Notes which are taken as Cash, and when they are paid away that Book is discharg'd from them; it is apprehended that the Manner of discharging them used in the following Specimen, is an Improvement on that, which Bankers commonly use.

When a Transaction happens whereby the same Sum is entred on both Sides of the Cash-Book, there needs no Entry in either the Goldsmith's Book or Waste-Book. *Such Articles are marked (c) in the following Cash-Book.*

When a Sum is receiv'd or paid in Specie, an Entry must be made thereof, in the Account of Specie, in the Waste-Book. *Articles of this kind are marked (s).*

When a Sum is receiv'd or paid, by one or more Bank or Banker's Cash Notes, then the proper Charge or Discharge of those Notes must be made in the Goldsmith's Book. *These Articles are marked (g).*

When a Sum is receiv'd or paid, Part in Specie, and part in Notes, or any otherwise, so that the above Marks will not clearly point out the Manner thereof; an Account is opened in the Waste-Book, bearing the Name of the Person with whom the Transaction happens, in which Account, the Sum receiv'd or paid, possesses one Side, and the Manner of that Receipt or Payment is shewn on the other. For Example, suppose

suppose there be paid to *Loom and Shuttle* 90*l.* viz. a 50*l.* Bank Note, and 40*l.* in Specie, then the Waste-Book Account will stand as follows:

<i>Loom and Shuttle,</i>					
Specie	-	£. 40 0 0	Paid	-	£. 90 0 0
Bank Note, N <sup>o</sup>	-	50 0 0			
		<hr/>			
		90 0 0			

This being done, the Account of Specie in the Waste-Book is credited for the 40*l.* and the Goldsmith's Book is discharg'd of the Bank Note. *Such Articles are marked (b).*

The Capital Letters shew in which Leidger the Article, to which they are prefix'd, is entred; *L.* standing for the Account Leidger; *D.* for the Discount Leidger; and *N.* for the Note Leidger.

Banker's ought to balance their Cash as often as possible, which Balance is thus proved, add the Balance of the Goldsmith's Book, and the Balance of the Account of Specie together, and their Sum should be equal to the Balance of the Cash-Book: These being found to agree, the real Notes should be examined by the Goldsmith's Book, and the Specie told over:



# *Alphabet to the Banker's Account Leidger.*

A	I	R
Balance - - - - - 2	R	S Stock - - - - - 1 Sealand, Traffick - - - - - 1 Surepay, Profit - - - - - 2 Smith, Richard - - - - - 3
C	L	T
D	M	U
E	N	W
F Freehold Tenure - - - - - 2 Fund Security - - - - - 3	O	X
G Gaintrade Takepains - - - - - 1	P Profit and Loss - - - - - 3	Y
H Hotprens, Henry - - - - - 2	Q	Z

*The Banker's Cash-Book, Dec. 29, 1747.*

		Cash	Debtor.	l.	s.	d.
		To Stock		7792	1	5
s	D	Received of Security Fund, by Inle and Company		96	0	0
s	L	Received of Traffick Sealand		289	17	0
c	D	Received of Takepains Gaintrade, by Traffick Sealand		350	0	0
c	L	Received of Tenure Freehold by ditto		150	0	0
b	N	Received of Hugh Crispin on a Note, N <sup>o</sup> 1		42	0	0
c	D	Received of Loom and Shuttle, by Takepains Gaintrade		350	0	0
c	L	Received of Security Fund, by Traffick Sealand		240	19	0
b	N	Received of Thomas Tap on a Note, N <sup>o</sup> 2		4	0	0
b	N	Ditto		4	0	0
b	N	Ditto		4	0	0
b	N	Ditto		30	0	0
c	D	Received of Loom and Shuttle, by Profit Surepay		120	0	0
c	L	Received of Traffick Sealand by Note, N <sup>o</sup> 65		70	0	0
				9542	17	5
December 30, 1747.						
c	D	Balance brought forward		7518	12	4
c	D	Received of Loom and Shuttle, by Henry Hotpreys		121	6	8
b	D	Received of Security Fund, by Tenure Freehold		356	14	6
b	N	Received of ditto by Sharp and Company		58	7	6
c	N	Received of Toper Daskall, on a Note, N <sup>o</sup> 6		5	5	0
b	N	Received of Vatt and Company, ditto		40	0	0
b	N	Received of ditto		40	0	0
b	N	Received of ditto		20	0	0
b	N	Received of ditto		20	0	0
b	N	Received of ditto		20	0	0
s	L	Received of ditto ditto		50	0	0
b	L	Received of Takepains Gaintrade		250	0	0
b	N	Received of Traffick Sealand		36	1	0
		Received of George Joinrule, for a Cash Note, N <sup>o</sup> 13		15	0	0
				8551	7	0

*The Banker's Cash-Book, Dec. 29, 1747.*

		per Contra	Creditor			
				l	s	d
s	N	Paid Loom and Shuttle, a Note, - No 16	-	120	0	0
s	N	Paid Inle and Company, ditto 33	-	40	0	0
s	N	Paid Sharp and Company, part ditto 31	-	50	0	0
c	L	Paid Traffick Sealand by Takepains Gaintrade	-	350	0	0
c	L	Paid ditto's Draft to Tenure Freehold	-	150	0	0
b	L	Paid - Hugh Crispin	-	54	1	6
b	L	Paid - Loom and Shuttle	-	90	0	0
c	L	Paid Takepains Gaintrade by Loom and Shuttle	-	350	0	0
c	L	Paid Traffick Sealand's Draft to Security Fund	-	240	19	0
b	L	Paid ditto - to Thomas Tap	-	49	7	8
g	N	Paid Sharp and Company part of the Note, No 31	-	40	0	0
c	L	Paid Profit Surepay by Loom and Shuttle	-	120	0	0
c	N	Paid Toper Dabhall, a Note, - No 65	-	70	0	0
s	D	Lent Inle and Company, on a Note of Sharp and Company, for 50 l. payable the 10th of January	-	49	18	4
b	D	Lent ditto on a Bill on George Green for 250 l. payable the 31st Instant	-	249	18	7
		Balance carried forward	-	7518	12	4
				9542	17	5
December 30, 1747.						
c	L	Paid Henry Hotpreff, by Loom and Shuttle	-	121	6	8
c	L	Paid Tenure Freehold, by Security Fund	-	356	14	6
b	L	Paid Traffick Sealand's Draft to Vatt and Company	-	84	0	0
c	L	Paid ditto's Draft to Toper Dabhall	-	5	5	0
s	L	Paid ditto's Draft to Walter Ullage	-	2	2	0
b	N	Paid Loom and Shuttle, a Note, - No 14 by Vatt and Company	-	350	0	0
b	D	Lent Vatt and Company on a Bill on Profit Surepay, 410 l. 16 s. 8 d. payable the 22d of January	-	409	10	0
b	L	Paid Traffick Sealand's Draft to Samuel Spring	-	24	18	9
b	D	Lent Samuel Spring on a Bill on Paul Pillage, for 56 l. 10 s. payable the 25th of March	-	55	16	8
s	L	Paid Traffick Sealand's Draft to Francis Fig	-	1	11	6
b	L	Paid Traffick Sealand's Draft to Sharp and Company	-	46	4	0
b	N	Paid Toper Dabhall, a Note, - No 6	-	5	5	0
b	L	Paid Traffick Sealand's Draft to George Joinrude	-	59	17	0
b	L	Paid ditto's Draft to William Upright	-	26	15	6
		Balance carried forward	-	7002	0	5
				8551	7	0



*The Banker's Cash-Book, Dec. 31, 1747.*

			<i>l.</i>	<i>s.</i>	<i>d.</i>
	<i>D</i>	Balance brought forward	7002	0	5
<i>c</i>	<i>L</i>	Received of <i>Incl and Company</i> , by <i>Takepains Gaintrade</i>	196	17	6
<i>b</i>	<i>D</i>	Received of <i>Traffick Sealand</i> , by <i>Profit Surepay</i>	450	0	0
<i>g</i>	<i>D</i>	Received of <i>Incl and Company</i> , by <i>Sharp and Company</i>	38	12	4
<i>c</i>	<i>L</i>	Received of ditto, by <i>George Green</i> in Part	120	0	0
<i>b</i>	<i>L</i>	Received of <i>Takepains Gaintrade</i> , by a Discount	458	0	11
	<i>N</i>	Received of <i>Francis Fagot</i> for a Cash Note, N <sup>o</sup> 14	10	0	0
			8275	11	2

*The Banker's Goldsmith's Book.*

<i>December 25, 1747.</i>					<i>l.</i>	<i>s.</i>	<i>d.</i>
In hand t is Day.	N <sup>o</sup>	Whose Notes	Date	To whom payable,			
	42	Bank	Nov. 7, 1747,	Matthew Collet	1000	0	0
	71		9	Ditto	500	0	0
	126		11	Gerrard Van Neck	500	0	0
	239		23	Freame and Company	200	0	0
	921		29	Albert Nesbit and Company	350	0	0
	3		Dec. 1	Matthew Collet	280	0	0
	25		6	Sampson Gideon	500	0	0
	58		10	Slingsby Betbel	420	0	0
	126		18	Hankey and Company	928	0	0
	214		22	Martin and Company	428	10	0
	248		23	Discompt and Company	50	0	0
	249		ditto	ditto	40	0	0
	250		ditto	ditto	40	0	0
	251		ditto	ditto	30	0	0
	252		ditto	ditto	30	0	0
	253		ditto	ditto	30	0	0
	254		ditto	ditto	20	0	0
	255		ditto	ditto	20	0	0
	256		ditto	ditto	20	0	0
	257		ditto	ditto	20	0	0
					5406	10	0

*The Banker's Cash-Book, Dec. 31, 1747.*

2

c	L	Paid Takepains Gaintrade, by Incle and Company	196	17	0
s	L	Paid Traffick Sealand's Draft to Vincent Vault	4	4	0
c	L	Paid Profit Surepay, by Traffick Sealand	450	0	0
s	N	Paid Thomas Tap, by Richard Jolter, a Note, N <sup>o</sup> 2	4	0	0
b	N	Paid Vatt and Company, by Hankey and Company, N <sup>o</sup> 8	40	0	0
b	N	Paid Sharp and Company in full of a Note, N <sup>o</sup> 31	110	0	0
s	L	Paid Traffick Sealand's Draft to H. Stickum	12	1	6
s	L	Paid ditto's Draft to Gregory Greaves	7	7	0
c	D	Lent Takepains Gaintrade on a Bill on Profit Surepay, for 460 l. payable the 31 <sup>st</sup> of January	458	0	11
b	L	Paid Takepains Gaintrade's Order to Thomas Porter	570	0	0
b	L	Paid Traffick Sealand's Draft to Sampson Sledge	19	3	3
b	L	Paid ditto's Draft to Matthew Mafh	29	8	0
b	L	Paid ditto's Draft to Benjamin Bigg	38	6	6
b	N	Paid Hugh Crispin, by Belchier and Company, Note, N <sup>o</sup> 1	42	0	0
s	N	Paid Thomas Tap, by William Clever, a Note, N <sup>o</sup> 4	4	0	0
b	L	Paid Traffick Sealand's Draft to Francis Faggot	11	5	9
		Balance	6278	16	9
			8275	11	2

*The Banker's Goldsmith's-Book.*

I

	Paid away on						Remaining in		
	Dec. 29 <sup>th</sup>		Dec. 30 <sup>th</sup>		Dec. 31 <sup>st</sup>		Handon Dec 31		
	l.	s. d.	l.	s. d.	l.	s. d.	l.	s. d.	
Cash for small Notes			1000	0					
Takepains Gaintrade					500	0			
Balance							500	0	0
Incle and Company	200	0							
Vatt and Company on Profit Surepay			350	0					
Balance							280	0	0
Balance							500	0	0
Balance							420	0	0
Balance							928	0	0
Balance							428	10	0
Loom and Shuttle	50	0							
Balance							40	0	0
Sharp and Company	40	0							
Balance							30	0	0
Balance							30	0	0
Balance							30	0	0
Balance							20	0	0
Takepains Gaintrade					20	0			
Samuel Spring			20	0					
Balance							20	0	0
Paid away the 29 <sup>th</sup> .	290	0	1370	0	520	0	3226	10	0
The Balance carried forward	516	10							
	5406	10							

[illegible]



The Banker's Goldsmith's Book. Dec. 30. 1747.

2

	Paid away on the						Remaining in		
	Dec. 30.			Dec. 31.			Hand on Dec. 31.		
	l.	s.	d.	l.	s.	d.	l.	s.	d.
Brought forward	1370	0	0	520	0	0	3226	10	0
Balance							50	0	0
Balance							50	0	0
Balance							50	0	0
Balance							50	0	0
Balance							50	0	0
Vatt and Company	50	0	0	0					
Ditto	50	0	0	0					
Ditto	50	0	0	0					
Ditto	50	0	0	0					
Samuel Spring	50	0	0						
Takapains Gaintrade				50	0	0			
Vatt and Company	50	0	0						
Balance							40	0	0
Balance							40	0	0
George Joinrute	40	0	0						
Balance							40	0	0
Balance							40	0	0
Sharp and Company	40	0	0						
Balance							20	0	0
Balance							20	0	0
Balance							20	0	0
Balance							20	0	0
Balance							20	0	0
Balance							20	0	0
Balance							20	0	0
Vatt and Company	20	0	0						
William Upright	20	0	0						
Vatt and Company				30	0	0			
Belchier and Company				30	16	0			
Balance carried forward	1750	0	0						
	4407	26	10						
	6197	6	0						
December 31, 1747.									
Belchier and Company									
Balance				120	0	0			
							50	0	0
Balance remaining in Hand				750	16	0	3826	10	0
				3826	10	0			
				4577	6	0			

## HUGH CRISPIN.

Specie	-	12	1	6	Paid	-
Cash Note, N <sup>o</sup> 1	-	42	0	0		
		54	1	6		

l.	s.	d.
54	1	6

## LOOM and SHUTTLE.

Specie	-	40	0	0	Paid	-
Bank Note, N <sup>o</sup> 248	-	50	0	0		
		90	0	0		

l.	s.	d.
90	0	0

## THOMAS TAP.

4 Cash Notes, N <sup>o</sup> 2 to 5	-	42	0	0	Paid	-
Specie	-	7	7	8		
		49	7	8		

l.	s.	d.
49	7	8

## INGLE and Company.

Bank Note, N <sup>o</sup> 259	-	200	0	0	Paid	-
Specie	-	49	18	7		
		249	18	7		

l.	s.	d.
249	18	7

## SPECIE.

Stock	-	2385	11	5	Note, N <sup>o</sup> 12	-
Inch and Company	-	96	0	0	53	
Traffick Sealant	-	289	17	0	31	
		2771	8	5	Hugh Crispin	
					Loom and Shuttle	
					Thomas Tap	
					Inch and Company	
					Ditto	
					Balance	

l.	s.	d.
120	0	0
40	0	0
50	0	0
12	1	6
40	0	0
7	7	8
49	18	4
49	18	7
2402	2	4
2771	8	5

*VATT and Company.*

Bank, N <sup>o</sup>	-	317	-	50	0	0		Paid
Ditto	-	331	-	20	0	0		
Specie	-		-	14	0			
				84	0	0		

*SHARP and Company.*

Received	=		=	58	7	6		Martin and Company
								Hankes and Company
								Specie

*VATT and Company for Note, N<sup>o</sup> 14.*

Bank, N <sup>o</sup>	-	311	-	50	0	0		Paid
		312	-	50	0	0		
		313	-	50	0	0		
		314	-	50	0	0		
Cash Notes, N <sup>o</sup>		7	-	40	0	0		
		8	-	40	0	0		
		9	-	20	0	0		
		10	-	20	0	0		
Specie	-	11	-	20	0	0		
				350	0	0		

*VATT and Company on PROFIT SUREPAY.*

Bank, N <sup>o</sup>	-	921	-	350	0	0		Lent
Cash Note	-	12	-	50	0	0		
Specie	-		-	9	10	0		
				409	10	0		

*SAMUEL SPRING.*

Bank, N <sup>o</sup>	-	256	-	20	0	0		Paid
Specie	-		-	4	18	9		
				24	18	9		

*SAMUEL SPRING on PAUL PILLAGE.*

Bank, N <sup>o</sup>	-	315	-	50	0	0		Lent
Specie	-		-	5	16	8		
				55	16	8		



## SHARP and Company.

Bank, N<sup>o</sup> - 323  
Specie

40	0	0
6	4	0
<hr/>		
46	4	0

Paid

46	4	0
----	---	---

## TRAFFICK SEALAND.

Received

36	1	0
----	---	---

Belchier's Note

Cash Note, N<sup>o</sup> 6

30	16	0
5	5	0
<hr/>		
36	1	0

## GEORGE JOINTRULE.

Bank, N<sup>o</sup> - 320  
Cash Note, N<sup>o</sup> 13  
Specie

40	0	0
15	0	0
4	17	0
<hr/>		
59	17	0

Paid

59	17	0
----	----	---

## WILLIAM UPRIGHT.

Martin's Note  
Specie

20	0	0
6	15	6
<hr/>		
26	15	6

Paid

26	15	6
----	----	---

## SPECIE.

Balance  
Sharp and Company  
Takepains Gaintrade

2403	2	4
8	7	6
250	0	0
<hr/>		
2660	9	10

Vatt and Company

Walter Ullage

Note, N<sup>o</sup> 14

Vatt and Company

Samuel Spring

Ditto

Francis Figg

Sharp and Company

George Jointrule

William Upright

Balance

14	0	0
2	2	0
10	0	0
9	10	0
4	18	9
5	16	8
1	11	6
6	4	0
4	17	0
6	15	6
<hr/>		
2594	14	5
<hr/>		
2660	9	10

HANKEY for VATT and Company, a Note.

Hankey's Cash Note	-	30	0	0	Paid	-	-	-
Specie	-	10	0	0				
		<u>40</u>	0	0				

l.	s.	d.
40	0	0

SHARP and Company, a Cash Note, N<sup>o</sup> 31,

Specie	-	71	7	8	Paid	-	-	-
Bill on them discounted	-	38	12	4				
		<u>110</u>	0	0				

110	0	0
-----	---	---

TAKEPAINS GAINTRADE.

Bank, N <sup>o</sup>	71	-	500	0	0	Paid	-	-
	316	-	50	0	0			
	255	-	20	0	0			
			<u>570</u>	0	0			

570	0	0
-----	---	---

BELCHIER and Company.

Belchier's Note	-	30	16	0	Draft to Samuel Sledge	-	-	-
Ditto	-	120	0	0	Ditto Matthew Mass	-	-	-
		<u>150</u>	16	0	Ditto Benjamin Bigg	-	-	-
					Note, N <sup>o</sup> 1	-	-	-
					Specie	-	-	-

19	3	3
29	8	0
38	6	6
42	0	0
21	18	3

150	16	0
-----	----	---

FRANCIS FAGGOT.

Cash Note, N <sup>o</sup> 14	-	10	0	0	Paid	-	-	-
Specie	-	1	5	9				
		<u>11</u>	5	9				

11	5	9
----	---	---

SPECIE.

Balance	-	2594	14	5	Vincent Vault	-	-	-
Belchier and Company	-	21	18	3	Richard Jolter	-	-	-
		<u>2616</u>	12	8	Vatt and Company	-	-	-
					Sharp and Company	-	-	-
					Hector Stickum	-	-	-
					Gregory Greaves	-	-	-
					Bank, N <sup>o</sup> 57	-	-	-
					Toper Dabball	-	-	-
					Francis Faggott	-	-	-

4	4	0
4	0	0
10	0	0
71	7	8
12	1	6
7	7	0
50	0	0
4	0	0
1	5	9

Balance

164	5	11
2452	6	9
2616	12	8

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## The Banker's Account Ledger.

	Debtor	STOCK.	l.	s.	d.
1747					
Dec. 25	To Traffick Sealand	- - - - -	2169	17	8
	To Takepains Gaintrade	- - - - -	456	17	6
	To Profit Surepay	- - - - -	856	16	10
	To Security Fund	- - - - -	128	19	6
	To Henry Hotpress	- - - - -	212	14	8
	To Tenure Freehold	- - - - -	516	17	9
	To Richard Smith	- - - - -	50	18	8
	To Sundries, on Notes	- - - - -	1190	0	0
Dec. 31	To Balance	- - - - -	9450	19	6
			15034	2	1

	Debtor	TRAFFICK SEALAND.	l.	s.	d.
1747					
Dec. 29	To Cash, paid Takepains Gaintrade, a Bill	- - - - -	350	0	0
	To ditto, - Tenure Freehold, - a Draft	- - - - -	150	0	0
	To ditto, - Hugh Griffin, - ditto	- - - - -	54	1	6
	To ditto, - Loom and Shuttle	- - - - -	90	0	0
	To ditto, - Security Fund, - ditto	- - - - -	240	19	0
	To ditto, - Thomas Tap, - ditto	- - - - -	49	7	8
30	To ditto, - Vatt and Company, ditto	- - - - -	84	0	0
	To ditto, - Toper Dabball, - ditto	- - - - -	5	5	0
	To ditto, - Walter Ullage, - ditto	- - - - -	2	2	0
	To ditto, - Samuel Spring, - ditto	- - - - -	24	18	9
	To ditto, - Francis Fig, - ditto	- - - - -	1	11	6
	To ditto, - Sharp and Company, ditto	- - - - -	46	4	0
	To ditto, - George Joinrude, ditto	- - - - -	59	17	0
	To ditto, - William Upright, ditto	- - - - -	26	15	6
31	To ditto, - Vincent Vault, - ditto	- - - - -	4	4	0
	To ditto, - Hector Spickum, - ditto	- - - - -	12	1	6
	To ditto, - Gregory Greaves, ditto	- - - - -	7	7	0
	To ditto, - Sampson Sledge, - ditto	- - - - -	19	3	3
	To ditto, - Mathew Masb, - ditto	- - - - -	29	8	0
	To ditto, - Benjamin Bigg, - ditto	- - - - -	38	6	6
	To ditto, - Francis Faggot, - ditto	- - - - -	11	5	9
	To Balance	- - - - -	1708	17	9
			3015	15	8

	Debtor	TAKEPAINS GAINTRADE.	l.	s.	d.
1747					
Dec. 29	To Cash, paid Loom and Shuttle, a Bill	- - - - -	350	0	0
31	To ditto, - Ince and Company	- - - - -	196	17	6
	To ditto, - Thomas Porter, per Order	- - - - -	570	0	0
	To Balance	- - - - -	48	0	11
			1164	18	5



# The Banker's Account Ledger.

1

	per Contra	Creditor.	l.	s.	d.
1747					
Dec. 25	By Cash	- - - - -	7792	1	5
	By Sundries, on Discompts	- - - - -	7237	18	6
Dec. 31	By Profit and Loss	- - - - -	4	2	2
			15034	2	1

	per Contra	Creditor.	l.	s.	d.
1747					
Dec. 25	By Stock	- - - - -	2169	17	8
29	By Cash, received	- - - - -	289	17	0
	By a Cash Note, No. 65	- - - - -	70	0	0
30	By Cash	- - - - -	36	1	0
31	By ditto, received of Profit Surepay	- - - - -	450	0	0
			3015	15	8

	per Contra	Creditor.	l.	s.	d.
1747					
Dec. 25	By Stock	- - - - -	456	17	6
30	By Cash, received	- - - - -	250	0	0
31	By ditto, on a Discompt	- - - - -	458	0	11
			1164	18	5



# The Banker's Account Leidger.

2

	per Contra	Creditor.	l.	s.	d.
1747 Dec. 25	By Stock		212	14	8
1747 Dec. 25	By Stock		856	16	10
1747 Dec. 25 29	By Stock		516	17	9
	By Cash, received of Traffick Sealand 7		150	0	0
			666	17	9
1747 Dec. 31	By Traffick Sealand		1708	17	9
	By Takepains Gaintrade		48	0	11
	By Profit Surepay		286	16	10
	By Security Fund		369	18	6
	By Henry Hotpreys		91	8	0
	By Tenure Freehold		310	3	3
	By Richard Smith		50	18	8
	By Sundries, on Notes, viz.				
	By Loom and Skuttle, No. 14	£. 120 0 0			
	By Sharp and Company, 29	50 0 0			
	By ditto, 30	90 0 0			
	By Inle and Company, 52	150 0 0			
	By Thomas Tap, 3	4 0 0			
	By ditto, 5	30 0 0			
	By Vatt and Company, 7	40 0 0			
	By ditto, 9	20 0 0			
	By ditto, 10	20 0 0			
	By ditto, 11	20 0 0			
	By ditto, 12	50 0 0			
	By George Joinrule, 13	15 0 0			
	By Francis Faggott, 14	10 0 0			
	By Stock		619	0	0
			945	19	6
			2956	3	5



3

*The Banker's Account Leidger.*

	Debtor	SECURITY FUND.	l.	s.	d.
1747 Dec. 31	To Balance	- - - - -	369	18	6
	Debtor	RICHARD SMITH.			
1747 Dec. 31	To Balance	- - - - -	50	18	8
	Debtor	PROFIT and LOSS.			
1747 Dec. 31	To Stock	- - - - -	4	2	2

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*The Banker's Discount Leidger.*

	Discounted for	Payable by	When due	l.	s.	d.
1747 Dec. 25	Loom and Shuttle,	on Profit Surepay	Dec. 29	120	0	0
	Ditto	on Takepains Gaintrade	Dec. 29	350	0	0
	Ditto	on Henry Hotpreffs	Dec. 30	121	6	8
	Security Fund,	on Sharp and Company	Dec. 30	58	7	6
	Ditto,	on Incle and Company	Dec. 29	96	0	0

# *The Banker's Account Leidger.*

3

	per Contra	Creditor.	l.	s.	d.
1747					
Dec. 25	By Stock		128	19	6
29	By Cash, received of Traffick Sealand		240	19	0
			369	18	6
	per Contra	Creditor.			
1747					
Dec. 25	By Stock		50	18	8
	per Contra	Creditor.			
1747					
Dec. 29	By Incle and Company		0	1	8
	By ditto		0	1	5
30	By Vatt and Company		1	6	8
	By Samuel Spring		0	13	4
31	By Takepains Gaintrade		1	19	1
			4	2	2

# *The Banker's Discount Leidger.*

		l.	s.	d.
1747				
Dec. 29	By Cash, received	120	0	0
Dec. 29	By ditto	350	0	0
Dec. 30	By ditto	121	6	8
Dec. 30	By ditto	58	7	6
Dec. 29	By ditto	96	0	0

## The Banker's Discount Ledger.

	Discounted for	Payable by	When due	l.	s.	d.
1747 Dec. 25	Security Fund -	on Tenure Freehold - -	Dec. 30	356	14	6
	Takepains Gaintrade,	on Traffick Sealand - -	Dec. 29	350	0	0
	Incle and Company -	on Takepains Gaintrade -	Dec. 31	196	17	6
	Ditto, -	on Sharp and Company -	Dec. 31	38	12	4
	Careless Spendthrift, -	on South Sea Annuities -		5550	0	0
1747 Dec. 29	Incle and Company, -	on Sharp and Company -	Jan. 10	50	0	0
	Ditto, -	on George Green - -	Dec. 31	250	0	0
30	Vatt and Company, -	on Profit Surepay - -	Jan. 22	410	16	8
	Samuel Spring, -	on Paul Pillage - -	March 25	56	10	0
31	Takepains Gaintrade, -	on Profit Surepay - -	Jan. 31	460	0	0



## 2

		L.	s.	d.
1747 Dec. 30	By Cash	-	-	-
		356	14	6
Dec. 29	By ditto	-	-	-
		350	0	0
Dec. 31	By ditto	-	-	-
		196	17	6
Dec. 31	By ditto	-	-	-
		38	12	4
	By Balance	-	-	-
		5550	0	0
	By ditto	-	-	-
		50	0	0
Dec. 31	By Cash, in part	-	-	-
	By Balance	-	-	-
		120	0	0
		130	0	0
		250	0	0
	By ditto	-	-	-
		410	16	8
	By ditto	-	-	-
		56	10	0
	By ditto	-	-	-
		460	0	0



# *The Banker's Note Ledger.*

		Payable to	No	l.	s.	d.
1747	Dec. 25	Looms and Shuttle, or Bearer	13	120	0	0
		Ditto	13	120	0	0
		Ditto	14	350	0	0
		Sharp and Company	29	50	0	0
		Ditto	30	90	0	0
		Ditto	31	200	0	0
		Inck and Company	52	150	0	0
		Ditto	53	40	0	0
		Toper Dasball	65	70	0	0
Dec. 29		Hugh Crispin	1	42	0	0
		Thomas Tap	2	4	0	0





# The Banker's Note Ledger.

2

		No	l.	s.	d
1747	Payable to				
Dec. 29	Thomas Tap, or Bearer	3	4	0	0
	Ditto	4	4	0	0
	Ditto	5	30	0	0
Dec. 30	Toper Dasball	6	5	5	0
	Vatt and Company	7	40	0	0
	Ditto	8	40	0	0
	Ditto	9	20	0	0
	Ditto	10	20	0	0
	Ditto	11	20	0	0
	Ditto	12	50	0	0
	George Jointrule	13	15	0	0
Dec. 31	Francis Faggot	14	10	0	0

# E R R A T A.

## Steward's Waste Book.

Page	Line	For	Read
8	15	729 lb.	749 lb.
9	13	30 0 0 $\frac{1}{2}$	30 0 0

## Steward's Journal.

5	26	50 0	50 4 0
5	ult	5 lb.	51 lb.
6	1	1747	1748
6	8	1 6	1 0
9	17	729 lb.	749 lb.
11	33	25	15
12	1	25	28

## Steward's Ledger.

4 Dr. fide ult.	147	47
4 Dr. fide ult.	31 2 $\frac{1}{2}$	13 2 $\frac{1}{2}$
10 Cr. fide 16	$\frac{1}{2}$	$\frac{1}{4}$
10 Cr. fide 23	1749	1748
12 Cr. fide 18	$\frac{1}{2}$ a Year's	a Year's
14 Dr. fide 18	Richard Smith	Nathan Orme
14 Dr. fide 19	Nathan Orme	Richard Smith

## Merchant's Waste Book.

Y	18	3 7 6	1 7 6
10	22	2 2 0	1 10 0
11	11	157 15 9	151 15 9
17	28	98 $\frac{1}{2}$	98 $\frac{1}{4}$
17	ult	2947 19 0	2947 10 0
19	30	5 18	5 8 0
20	13	25 27 3	25 17 3

## Merchant's Journal.

8	5	275 13	725 13
11	19	59	50
20	13	23	73
20	16	5 18 0	5 8 0
24	34	5572 16 7 $\frac{1}{2}$	5572 16 7 $\frac{1}{4}$

## Merchant's Leidger.

Page	Line	For	Read
1	Dr. fide 15	358 0 0	350 0 0
4	Dr. fide 13	236 17 10	236 17 10
6	Dr. fide 18	98 $\frac{1}{2}$	98 $\frac{1}{4}$
7	Cr. fide 21	491 0 0	490 0 0
12	Cr. fide ult	789 2 0	789 12 0
16	Dr. fide 21	2864 10 0 $\frac{1}{2}$	2864 10 10 $\frac{1}{2}$

## Waste Book of Fairtrade and Sealand.

2	12	Sealand Debtor	Sealand Creditor
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## Waste Book of Surepay, Gaintrade, and Sealand.

2	3	195 9 6	196 9 6
2	7	252 8 6	253 8 6
2	10	300 Ells	3000 Ells

## Ledger of ditto.

1 Cr. fide 5	594 0 0	504 0 0
1	13	1 8 0
1	38	657 5 0

## Tradesman's Waste Book.

4	15	3	2
7	9	129	108

## Banker's Cash Book.

2 Cr. fide 3	196 17	196 17 6
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## Banker's Waste Book.

1	1	Dec. 30	Dec. 29
2	13	350 0 6	350 0 0

In the Merchant's Waste Book p. 11. Article 3d. 42 hund. 2 qr. of Tobacco at 3 l. 11 s. 6 d. per hundred, is computed 151 15 9 instead of 151 18 9, which Error the Reader is desired to excuse; because it cannot be altered without great Inconvenience.

